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Canada. Dep. of Finance

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VOLUME I—III

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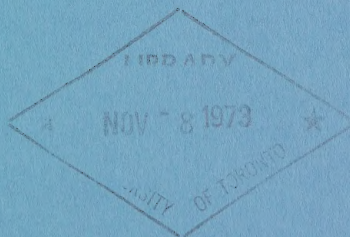
PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED
MARCH 31

*1972/***1973**

**Summary Report and
Financial Statements**



Prepared by the

RECEIVER GENERAL FOR CANADA



VOLUME I

PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED
MARCH 31

1972/1973

Summary Report and
Financial Statements

Prepared by the

RECEIVER GENERAL FOR CANADA

INFORMATION CANADA
OTTAWA, 1973

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To His Excellency

The Right Honourable Roland Michener, C.C.,
Governor General and Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the fiscal year ended March 31, 1973.

All of which is respectfully submitted.

JOHN TURNER,
Minister of Finance.

OTTAWA, SEPTEMBER 17, 1973.

To The Honourable John Turner,
Minister of Finance.

In accordance with the provisions of Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, I have the honour to transmit herewith the Public Accounts of Canada for the fiscal year ended March 31, 1973, to be laid by you before the House of Commons.

Respectfully submitted,

J. P. GOYER,
Receiver General for Canada.

OTTAWA, SEPTEMBER 17, 1973.

To The Honourable J. P. Goyer,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1973.

Under Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the Minister of Finance on or before the thirty-first day of December next following the end of that year, or if Parliament is not then sitting, within any of the first fifteen days next thereafter that Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the fiscal year, together with statements certified by the Auditor General, of the revenue and expenditure for the fiscal year ended March 31, 1973, and of the assets and liabilities of Canada as at March 31, 1973, together with a statement of the contingent liabilities, departmental summaries of appropriations and expenditures, those statements required by the Financial Administration Act to be published in the Public Accounts, and various other supporting schedules, explanatory notes, statements and appendices.

Volume II—Details of expenditures and revenues by departments.

Volume III—The financial statements of all Crown Corporations and the Auditors' reports thereon.

Respectfully submitted,

H. R. BALLS,
Deputy Receiver General for Canada.

OTTAWA, SEPTEMBER 17, 1973.

VOLUME I

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SECTION 1

**1972-73
PUBLIC ACCOUNTS**

The Scope of the Public Accounts

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THE SCOPE OF THE PUBLIC ACCOUNTS

The Public Accounts of Canada is the annual financial report of the Government of Canada which is prepared by the Receiver General for Canada as required by section 55 of the Financial Administration Act. The report covers the financial transactions of the Government of Canada during the fiscal year under review even although the Parliamentary authority to undertake these transactions was, in many cases, provided by legislation approved in earlier years. In addition, it includes the accounts of those crown corporations and other bodies which are maintained separately from the accounts of Canada. The financial year of a number of these corporations is the calendar year rather than the fiscal year of the government.

The financial transactions of the Government of Canada include:

1. the raising of revenue through taxation, fees, sales, investment income and other revenues;
2. expenditures on government programs, including payments for goods and services, interest on the public debt, transfer payments to individuals in terms of various social programs, transfers to other levels of government under such programs as fiscal transfer payments to provinces, hospital insurance and medicare, subsidies and other assistance to business enterprises;
3. the collection and disbursement of money in respect of the Canada Pension Plan, the Old Age Security Fund, the Unemployment Insurance Account, and other annuity, insurance and pension funds;
4. the making and recovery of loans and advances to and investments in crown corporations, other governments in Canada and abroad, international organizations, departmental working capital advance accounts, and various other bodies;
5. the provision of Canadian funds to acquire foreign exchange reserves and the return of these funds when foreign exchange so acquired is sold;
6. the receipt and disbursement of money from deposit, trust and certain special purpose accounts;
7. the issue and repayment of government bonds and Treasury Bills;
8. those transactions arising from the operation of the Consolidated Revenue Fund, which is the total of the deposits in the bank accounts of the Receiver General with the Bank of Canada, chartered banks in Canada and banks abroad.

All the financial transactions of the Government of Canada are reflected in the Public Accounts, irrespective of whether they are undertaken by or on behalf of a department, agency or other body such as a board, commission, council, crown corporation or fund. There are, however, a number of crown corporations and other bodies which operate their own banking facilities and produce their own accounts; the financial transactions of these organizations are reflected in the transactions of the Government of Canada only in so far as they receive money from or pay it to the government.

The crown corporations and other bodies in this category are:

Air Canada
Atomic Energy of Canada Limited
Bank of Canada
Canada Deposit Insurance Corporation
Canadian Arsenals Limited
Canadian Broadcasting Corporation
Canadian Commercial Corporation
Canadian Dairy Commission
Canadian Film Development Corporation
Canadian Livestock Feed Board
Canadian National Railways
Canadian National (West Indies) Steamships Limited
Canadian Overseas Telecommunications Corporation
Canadian Patents and Development Limited
Canadian Saltfish Corporation
The Canadian Wheat Board
Cape Breton Development Corporation
Central Mortgage and Housing Corporation
The Company of Young Canadians
Crown Assets Disposal Corporation
The Custodian
Defence Construction (1951) Limited
Eldorado Aviation Limited
Eldorado Nuclear Limited
Export Development Corporation
Farm Credit Corporation
Freshwater Fish Marketing
Industrial Development Bank
National Arts Centre Corporation
The National Battlefields Commission
National Capital Commission
National Harbours Board
Northern Canada Power Commission
Northern Transportation Company Limited
Pilotage Authorities
Royal Canadian Mint
St. Clair Broadcasting Company
The St. Lawrence Seaway Authority
The Seaway International Bridge Corporation Limited

The Public Accounts is produced in three volumes. Volume I contains a brief outline of the principal features of the government's financial statements and accounting system; a summary of the highlights of the government's financial operations during the fiscal year ended March 31, 1973, including revenue and expenditure on a National Accounts basis; a review of budgetary revenue, expenditure and the surplus for the fiscal year 1972-73, with comments on the significant aspects of the more important items; a summary of the financing operations of the government and their effect on the unmatured debt and the cash position of the government; statements of the expenditures, revenues, assets and liabilities of Canada certified by the Auditor General; and a statement of the contingent liabilities of Canada. It also includes summaries of appropriations and expenditures for each department, the statements required by the Financial Administration Act to be published in the Public Accounts and a number of supporting schedules and statements. Volume II reviews the financial statements of departments in finer detail. For each department, it presents its appropriations, expenditures and

unexpended balances, the total cost of each of its programs, analysis of its expenditures by programs, activities within a program and standard objects, a statement of the grants, contributions and other transfer payments which it made, a statement of revenues collected, a summary of all its receipts and outlays and any special accounts which it maintains. Volume II also provides a range of additional information, by departments, on items such as accounts receivable, payments for professional and special services, the construction and the acquisition of machinery, equipment, land, buildings, and works. Volume III includes the financial statement of crown corporations which produce their own accounts together with the reports of their auditors.

The Government's Accounting System

To assist the reader who is not familiar with the government's financial statements and general system of accounting, a brief outline of some of the more significant features of these and particularly of those aspects which differ from normal commercial accounting practices is given in the paragraphs which follow.

There are two generally accepted bases or systems of accounting. One is the "cash" basis under which revenues are taken into the accounts in the period in which they are received in cash and expenditures are accounted for when the actual disbursements are made; the other is the "accrual" basis under which revenues are accounted for when earned or due, even though not collected and expenditures are accounted for when the liabilities are incurred whether payment is made in that accounting period or not.

Many factors must be considered in determining how the government's voluminous and varied transactions should be recorded and brought into focus in a clear and comprehensive way. In business, the accounts are usually maintained on an accrual basis. However, the prime purpose of government accounting is to serve the requirements of Parliament and more particularly to ensure effective control by Parliament over public moneys. As parliamentary control in Canada is predicated on the operation of the consolidated revenue fund, which is by law a cash account, and on regulating the flow of cash receipts into and cash payments out of the fund, it follows that the accounts of Canada are maintained basically on a cash system. However, there is provision in the Financial Administration Act for bringing into the accounts of each fiscal year expenditures relating to that year, which on a pure cash basis would be excluded, and in addition certain modifications have been made to facilitate the maintenance of accounting control over certain assets and liabilities, and to provide for valuation adjustments for recorded assets in anticipation of possible losses on ultimate realization.

Revenue and expenditure

Revenues are reported on a cash basis and consequently taxes assessed and due and other revenues receivable or accrued (including interest accrued) are not normally set up as assets on the government's statement of assets and liabilities.

On the expenditure side, under the provisions of section 30 of the Financial Administration Act, for thirty days after the end of each fiscal year, payments for the discharge of debts

properly applicable to the old year may be made and charged to that year. Consequently, liabilities under contracts and other accounts payable at March 31 for which cheques are issued during the month of April are charged as expenditures in the old year and appear as current liabilities on the statement of assets and liabilities. This is a significant modification of pure "cash" accounting, and brings into the year's transactions the greater part of those expenditures which on the cash basis would be excluded, but which on the accrual basis would be included and carried to the statement of assets and liabilities as accounts payable. In other respects the expenditure accounts reflect refinements of the cash basis. For example discounts and commissions on loans are not charged to expenditure in the year in which they are paid, but are set up as deferred charges on the statement of assets and liabilities and are amortized or written off to expenditure during the period of a loan. Also, losses on loans and advances and on other assets are not generally charged to expenditure in the year in which the loss is sustained, but from time to time parliamentary authority is obtained to charge such losses to budgetary expenditure; or the ultimate loss when determined may be charged by parliamentary authority to the general reserve for possible losses on the realization of assets.

Prior to 1951-52, it was the practice to charge interest on the public debt as it became due rather than when it was paid. This was a modification of the strict cash basis of accounting, but in 1951-52 a further modification was made whereby the charges to budgetary expenditure for interest on the public debt were made month by month as the interest accrued rather than annually or semi-annually as it became due and payable. This change is in line with the aim previously mentioned of bringing into the accounts of the year all the expenditures relating to that year. No comparable change in the treatment of interest receivable was made as it was not considered appropriate to accrue interest receivable which might or might not be received or to take it into account in determining the revenue for the year before it was actually received.

These examples will serve to indicate that while revenue is reported on a cash basis, in expenditure reporting significant modifications have been made in the cash basis to achieve many of the advantages which accrual accounting would produce. The practice is essentially conservative in that on the one hand the budgetary liabilities are set up or are otherwise taken into the accounts for the year, and on the other, tax and other revenue assessments, interest accruals (with certain exceptions) and accounts receivable are not treated as assets or taken into revenue until collected.

Assets and liabilities

Section 55 of the Financial Administration Act directs that the Public Accounts of Canada shall include:

"A statement, certified by the Auditor General, of such of the assets and liabilities of Canada as in the opinion of the Minister are required to show the financial position of Canada as at the termination of the fiscal year."

The assets and liabilities of Canada are set out so as to disclose the amount of the net debt. In 1920, the practice was established of offsetting against the gross liabilities only what were designated as "active" assets in determining the net debt.

In the budget speech of May 18, 1920, the following explanation was given by the Minister of Finance:

"Assets which are not readily convertible, as the reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it."

Since that time, there has been no fundamental change in the basic structure of the statement or in its main purpose. However, revisions have been made from time to time to improve the form or manner of presentation, with consideration being given continually to the possibility of further improvements.

With certain exceptions, taxes and revenues receivable, revenue and other asset accruals and inventories of materials, supplies and equipment are not recorded as assets (except when these are held as charges against working capital accounts) nor are public works and buildings or other fixed or capital assets. Following the principle that only realizable or interest- or revenue-producing assets should be offset against the gross liabilities, costs of capital works are charged to expenditures at the time of acquisition or construction. Consequently government buildings, public works, national monuments, military assets (such as aircraft, naval vessels, and army equipment) and other capital works and equipment are recorded on the statements of assets and liabilities at a nominal value of \$1 as the value is not considered as a proper offset to the gross liabilities in determining the net debt of Canada.

On the liabilities side, accrued liabilities (except for interest accrued on the Public Debt) are not taken into account in determining the obligations of the government. However, under section 30 of the Financial Administration Act, liabilities under contracts and other accounts payable at March 31 if paid on or before April may be charged to the accounts for the year. These are recorded as accounts payable in the "current and demand liabilities" schedule to the statement of assets and liabilities.

The liabilities of the government, as shown in the statement of assets and liabilities include:

- (1) current and demand liabilities, including matured debt outstanding, outstanding cheques, interest due and outstanding, interest accrued, accounts payable, non-interest-bearing notes payable to international organizations and other obligations payable on demand;
- (2) obligations payable to the international monetary fund;
- (3) sundry funds deposited with the Receiver General for Canada or held in trust for various purposes;
- (4) social security funds;

- (5) amounts to the credit of other annuity, insurance and pension accounts;
- (6) undisbursed balances of special accounts, which, in accordance with the legislation under which they are authorized, are available for expenditure in periods subsequent to the fiscal year in which they are granted;
- (7) refundable tax on cash profits of businesses paid by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income;
- (8) provision for compound interest on Canada savings bonds;
- (9) amounts due to the government but in respect of which payment has been deferred; these are contra accounts to corresponding items under "Loans to, and investments in, Crown Corporations", "Loans to national governments" and "Other loans and investments";
- (10) suspense accounts consisting of balances where some uncertainty as to disposition exists; and
- (11) unmatured debt, consisting of bonds and treasury bills.

The indirect or contingent liabilities of the government are shown as a special note appearing in the body of the statement of assets and liabilities² and are also set out in a detailed supplementary statement.

Offsetting the direct liabilities, and in a measure explaining their existence, as a substantial portion of the total debt is attributable to them, are the government's recorded assets. For the most part, these consist of assets which yield interest, profits or dividends, and very liquid assets such as cash and departmental working funds. The principal classes of assets are:

- (1) current assets, including cash, and securities held for the securities investment account;
- (2) departmental working capital advances;
- (3) foreign exchange reserves; including advances to the exchange fund account for the acquisition of gold and foreign exchange and Canada's subscription to the capital of the International Monetary Fund;
- (4) investments held for retirement of unmatured debt;
- (5) social security accounts which include the Canada pension plan investment fund and advances to the unemployment insurance account;
- (6) loans to, and investments in, crown corporations;
- (7) other loans and investments, including loans to provincial and municipal governments, advances to the municipal development and loan board and a number of miscellaneous advances to veterans and others;
- (8) loans to national governments and international organizations;

- (9) securities held in trust for various deposit and trust and annuity, insurance and pension accounts and bonds and certified cheques held in connection with contractors' security deposits;
- (10) deferred charges which consist of the unamortized portions of the actuarial deficiencies in the superannuation accounts, representing that portion of the government's liability in respect of these accounts that has not been charged to budgetary expenditures and discounts, commissions, redemption bonuses and conversion premiums on loan flotations, remaining to be charged to expenditure;
- (11) capital assets, a category set up to cover capital assets that are charged to budgetary expenditure at the time of acquisition or construction and which are shown

on the statement of assets and liabilities at a nominal value of \$1; and

- (12) inactive loans and investments which are not currently yielding interest, profits or dividends.

A reserve for losses on the realization of assets is not shown as a liability but is deducted from the total of the assets.

Net debt

The excess of the gross liabilities over the net recorded assets is designated as the net debt and a separate schedule to the statement of assets and liabilities is presented showing the changes in the net debt during the fiscal year. In effect, the net debt is the overall deficit since Confederation.

SECTION 2

**1972-73
PUBLIC ACCOUNTS**

Highlights of the Government's Financial Operations during 1972-73

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HIGHLIGHTS OF THE GOVERNMENT'S FINANCIAL OPERATIONS DURING 1972-73

This section outlines the financial operations of the government in 1972-73 giving a brief summary of the budgetary and non-budgetary transactions, unmatured debt transactions and changes in the cash position and the debt position during the fiscal year. More detailed explanations are given in subsequent sections of this volume.

To meet the needs of those interested in the impact of the operations of the Government of Canada on the economy, its revenues and expenditures re-classified on a national accounts basis are also included.

Table 1 summarizes the financial transactions of the government for 1971-72 and 1972-73 and shows how they influenced

the cash balances of the Receiver General for Canada. In particular, it shows that in 1972-73 the total budgetary and non-budgetary receipts of the government, excluding receipts from operations in unmatured debt, rose by 14 per cent to \$33,431 million while its total payments, excluding the repayment of debt, increased by 13 per cent to \$34,819 million. As a result of these changes, there was a cash deficit of \$1,388 million. New issues of \$16,975 million of unmatured debt provided the funds to cover this deficit, to repay \$15,188 million of debt and to add \$399 million to the bank balances of the Receiver General.

TABLE 1

THE FINANCIAL OPERATIONS OF THE GOVERNMENT OF CANADA

1971-72 and 1972-73

(in millions of dollars)

	1971-72			1972-73		
	Receipts	Payments	Surplus or deficit (-)	Receipts	Payments	Surplus or deficit (-)
I Budgetary transactions—						
Budgetary revenue and expenditure.....	14,227	14,841	-614	16,602	16,121	481
Add: Receipts and revenues credited to appropriations.....	500	500		579	579	
	14,727	15,341	-614	17,181	16,700	481
II Non-budgetary transactions—						
Social security accounts—						
Old age security fund.....	2,118	2,205	-87	2,219	2,524	-305
Canada pension plan.....	1,102	1,077	25	1,243	1,207	36
Unemployment insurance account.....	1,005	1,177	-172	931	2,281	-1,350
	4,225	4,459	-234	4,393	6,012	-1,619
Other annuity, insurance and pension accounts.....	1,248	334	914	1,255	375	880
Loans, investments and advances—						
To crown corporations.....	481	1,724	-1,243	507	1,306	-799
To others.....	630	1,055	-425	689	1,393	-704
	1,111	2,779	-1,668	1,196	2,699	-1,503
Foreign exchange reserves.....	2,446	3,144	-698	2,784	2,857	-73
Provincial tax collection agreements ac- count.....	2,153	2,023	130	2,459	2,451	8
Other transactions.....	3,322	2,879	443	4,163	3,725	438
Total non-budgetary.....	14,505	15,618	-1,113	16,250	18,119	-1,869
Total budgetary and non-budgetary.....	29,232	30,959	-1,727	33,431	34,819	-1,388
III Unmatured debt transactions—						
Marketable bonds ⁽¹⁾	2,220	1,866	354	1,725	1,682	43
Treasury bills.....	11,910	11,815	95	13,125	12,665	460
Non-marketable bonds—						
Canada savings bonds.....	2,612	704	1,908	2,118	841	1,277
Other.....	7	315	-308	7		7
	16,749	14,700	2,049	16,975	15,188	1,787
Net increase or decrease (-) in Receiver General bank balances.....			322			399
Add: Receiver General bank balances at beginning of year.....			1,278			1,600
Receiver General bank balances at end of year.....			1,600			1,999

⁽¹⁾ Includes net purchases or sales by the Government of its own securities.

TABLE 2
(in millions of dollars)

BUDGETARY TRANSACTIONS FOR FISCAL YEAR 1972-73	Budget forecast Feb. 19, 1973	Increase or decrease (—) compared with Feb. 19, 1973 forecast			Per cent
		Actual			
Revenue.....	16,300	16,602	302		1.85
Expenditure.....	16,300	16,121	—179		1.10
Deficit.....		481	481		

Budgetary transactions

Revenue increased by \$2,375 million to a total of \$16,602 million in 1972-73. The effect of the tax changes announced in May 1972 and February 1973 was to moderate the growth in revenue which ordinarily would accompany a period of rapid growth in the economy. The major increases in revenue were \$1,198 million from personal income tax (including social

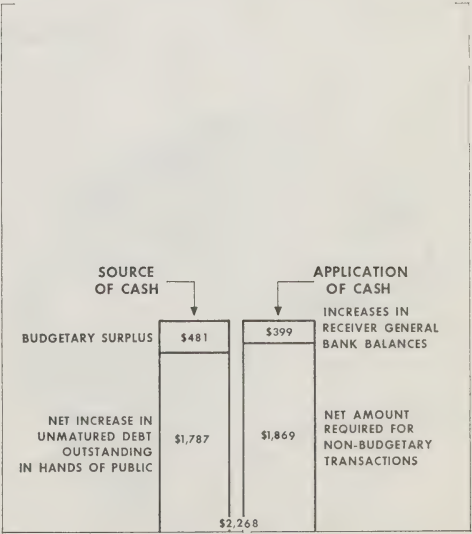
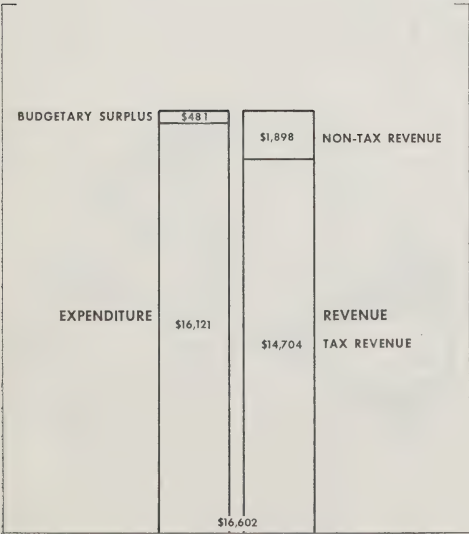
development tax), \$471 million from corporation income tax, \$304 million from sales taxes, \$193 million from customs import duties and \$131 million from returns on investment. These were the major factors in increasing the expansion of revenue from \$1,424 million in 1971-72 to \$2,375 million in 1972-73 and its rate of growth from 11.1 per cent to 16.7 per cent per annum in the same periods.

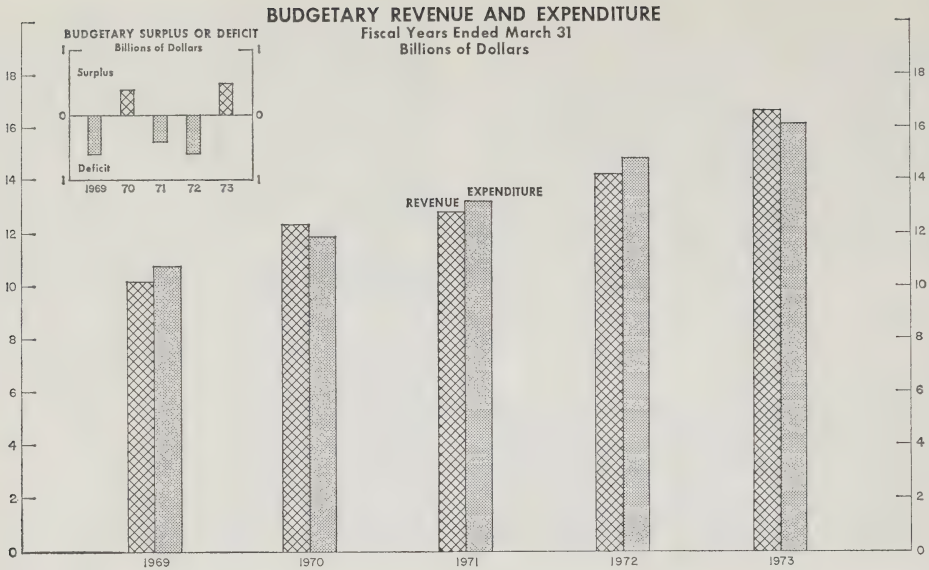
Expenditure rose by \$1,280 million, or 8.6 per cent, to \$16,121 million in 1972-73; in 1971-72 the corresponding increases were \$1,659 million and 12.6 per cent. The greater part of the rise in expenditure in 1972-73 was the result of increases of \$156 million in expenditure on health and welfare \$252 million in economic development and support, \$184 million in public debt charges and \$141 million in transportation and communications. These four functions of the government accounted for \$733 million of the increase in expenditure in 1972-73. In 1971-72 they accounted for \$1,052 million of the increase of \$1,659 million in that year.

Table 3 presents revenue by source and expenditure by function for both 1971-72 and 1972-73. It shows that the effects of the changes in revenue and expenditure just described resulted in a budgetary surplus of \$481 million compared with a budgetary deficit of \$614 million in 1971-72.

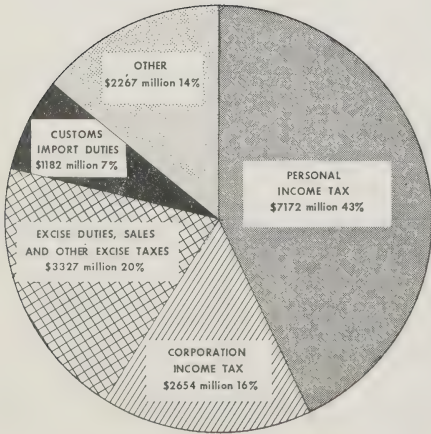
BUDGETARY REVENUE AND EXPENDITURE AND FINANCING OF CASH REQUIREMENTS

For Fiscal Year 1972-1973
Millions of Dollars

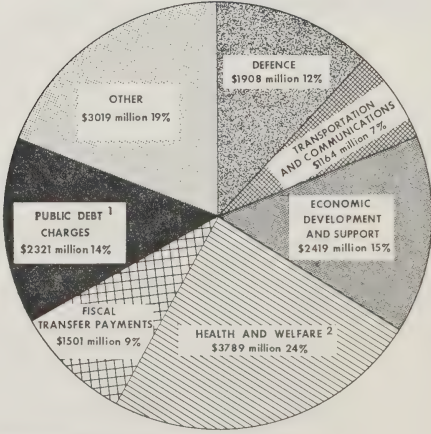




**BUDGETARY REVENUE
BY MAJOR SOURCE**



**BUDGETARY EXPENDITURE
BY MAJOR FUNCTION**



For Fiscal Year Ended March 31, 1973

1. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.
2. Does not include payments out of old age security fund.

TABLE 3

**BUDGETARY REVENUE BY SOURCE AND
EXPENDITURE BY FUNCTION**
(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
REVENUE BY SOURCE			
Tax revenue—			
Income tax—			
Personal ⁽¹⁾	5,990	7,188	1,198
Corporation.....	2,183	2,654	471
On dividends, interest, etc. going abroad.....	288	292	4
	8,461	10,134	1,673
Sales and other excise taxes....	2,373	2,689	316
Customs import duties.....	989	1,182	193
Excise duties.....	607	638	31
Other taxes.....	132	61	—71
	12,562	14,704	2,142
Non-tax revenue.....	1,665	1,898	233
	14,227	16,602	2,375
EXPENDITURE BY FUNCTION			
Defence.....	1,840	1,908	68
Transportation and communi- cations.....	1,023	1,164	141
Economic development and sup- port.....	2,167	2,419	252
Health and welfare ⁽²⁾	3,633	3,789	156
Fiscal transfer payments.....	1,426	1,501	75
Public debt charges.....	2,137	2,321	184
Education assistance.....	561	588	27
All other expenditures.....	2,054	2,431	377
	14,841	16,121	1,280
Surplus or deficit (—).....	—614	481	1,095

⁽¹⁾ Including Social Development Tax \$408 million in 1971-72 and \$16 million in 1972-73.

⁽²⁾ Excluding payments from social security accounts.

TABLE 4

**BUDGETARY REVENUE, EXPENDITURE AND SURPLUS OR DEFICIT
BY MONTHS FOR THE FISCAL YEAR 1972-73**
(in millions of dollars)

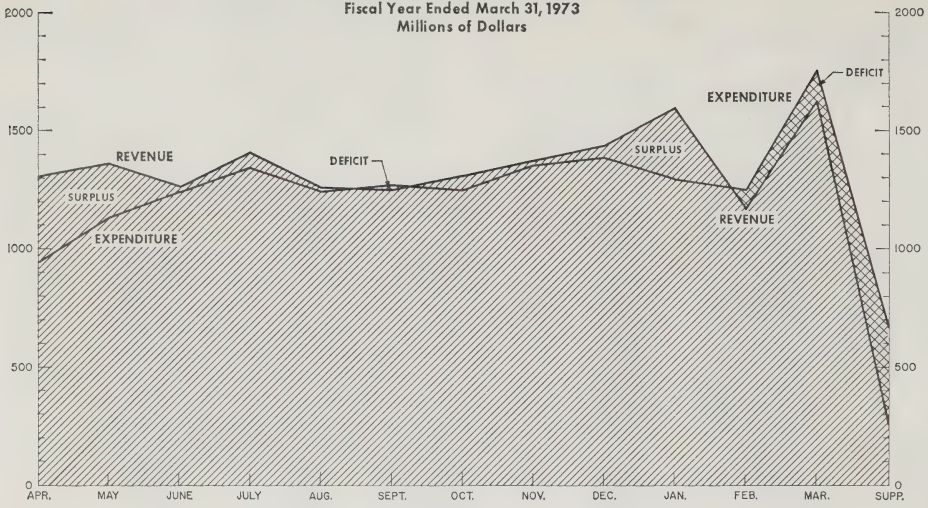
MONTH	Revenue			Expenditure			Surplus or deficit (—)	
	Monthly	Cumulative to end of month		Monthly	Cumulative to end of month		Monthly	Cumulative to end of month
		Amount	Per cent of total		Amount	Per cent of total		
April, 1972.....		1,306	8		942	6	364	364
May.....		1,360	16		1,133	13	227	591
June.....		1,264	3,930		1,240	3,315	24	615
July.....		1,404	5,334		1,340	4,655	64	679
August.....		1,260	6,594		1,242	5,897	18	697
September.....		1,253	7,847		1,268	7,165	—15	682
October.....		1,306	9,153		1,250	8,415	56	738
November.....		1,371	10,524		1,351	9,766	20	758
December.....		1,436	11,960		1,384	11,150	52	810
January, 1973.....		1,594	13,554		1,295	12,445	299	1,109
February.....		1,168	14,722		1,252	13,697	—84	1,025
March.....		1,624	16,346		1,758	15,455	—134	891
Supplementary.....		256	16,602		666	16,121	—410	481
Total for year.....		16,602			16,121		481	

The levels of revenue, expenditure and surplus or deficit in each month of 1972-73 are shown in Table 4. This table shows that the recorded cumulative surplus rose to \$1,109 million by February 1973, and then fell in the remaining period of the fiscal year to \$481 million.

Although there were month to month variations in both revenue and expenditure, 47 per cent of the total revenue was credited in the first six months whereas for the same period only 44 per cent of expenditure had been charged. The heavier expenditure towards the end of the fiscal year was due to three main factors: many construction contracts which were let in the early part of the year did not come up for payment until some months later; under provisions of the Financial Administration Act, expenditures properly applicable to the fiscal year 1972-73 but made in April 1973 were charged to the fiscal year 1972-73; and deficits of crown corporations and special operating accounts which were charged to 1972-73 expenditure were not known until late in the fiscal year. Expenditures in the supplementary period were \$666 million or 4 per cent of total expenditure whereas revenue recorded in the same period was \$256 million or 2 per cent of total revenue.

The changes in revenue, expenditure and the surplus or deficit during the last ten fiscal years are given in Table 5. This table shows that, while surpluses were produced only in 1969-70 and 1972-73, the decade covered a long period of almost uninterrupted economic expansion in which revenues rose at a faster rate than expenditure.

BUDGETARY REVENUE AND EXPENDITURE BY MONTHS
Fiscal Year Ended March 31, 1973
Millions of Dollars



BUDGETARY SURPLUS OR DEFICIT BY MONTHS
For Fiscal Year Ended March 31, 1973
Millions of Dollars

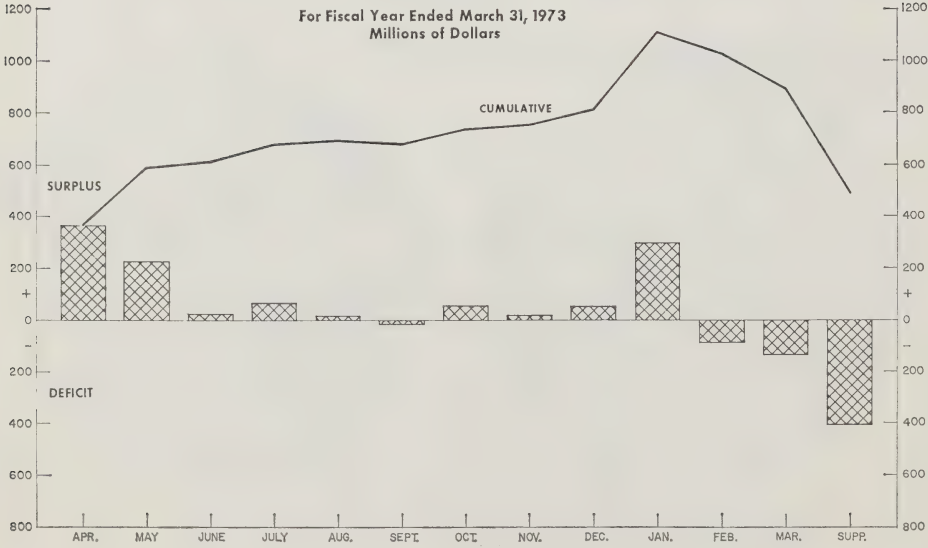


TABLE 5

BUDGETARY REVENUE, EXPENDITURE AND SURPLUS OR DEFICIT⁽¹⁾

Fiscal year ended March 31	Revenue		Expenditure		Surplus or deficit (-)	
	Amount	Per cent change	Amount	Per cent change	Amount	As a percentage of expenditure
1964.....	6,253.2	6.39	6,872.4	4.60	-619.2	9.01
1965.....	7,180.3	14.83	7,218.3	5.03	-38.0	0.53
1966.....	7,695.8	7.18	7,734.8	7.16	-39.0	0.51
1967.....	8,376.2	8.58	8,797.7	13.74	-421.5	4.79
1968.....	9,076.6	8.36	9,871.4	12.20	-794.8	8.05
1969.....	10,191.1	12.28	10,767.2	9.07	-576.1	5.35
1970.....	12,323.9	20.93	11,931.3	10.81	392.6	3.21
1971.....	12,803.0	3.88	13,182.1	10.48	-379.1	2.88
1972.....	14,226.6	11.12	14,840.9	12.58	-614.3	4.14
1973.....	16,601.6	16.69	16,120.7	8.62	480.9	2.98

Non-budgetary transactions

(excluding unmatured debt transactions)

Social security accounts

The three social security accounts are those for the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Account. Details of their transactions in 1971-72 and 1972-73 are given in Table 6.

The Old Age Security Fund up to and including 1971 was financed by tax receipts. The old age security taxes were eliminated after 1971 but the old age security fund remains and amounts determined by reference to the previously existing old age security tax rates are credited to this fund. These

receipts were \$2,219 million in 1972-73 an increase of 5 per cent over their level in 1971-72. Payments rose to \$2,524 million in 1972-73 or \$305 million over receipts. In 1971-72 disbursements of \$2,205 million exceeded receipts by \$87 million.

The Canada Pension Plan had receipts of \$1,243 million in 1972-73 which exceeded its disbursements of \$229 million by \$1,014 million. The greater part of the excess was invested in purchasing \$978 million of provincial and federal government bonds. At March 31, 1973 the balance in the Canada Pension Plan Investment Fund was \$5,589 million as compared with \$4,611 million at March 31, 1972.

The Unemployment Insurance Account receipts of \$2,222 million, of which \$1,291 million were advances from the gov-

TABLE 6

SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

RECEIPTS	1971-72	1972-73	OUTLAYS	1971-72	1972-73
			OLD AGE SECURITY FUND		
Income tax.....	1,450	1,456	Pension payments.....	1,679	
Sales tax.....	668	763	Guaranteed supplement.....	526	
	2,118	2,219		2,205	2,524
			Surplus of receipts.....	-87	-305
			CANADA PENSION PLAN		
Contributions.....	826	897	Pensions.....	144	206
Investment income.....	275	345	Administration costs.....	23	23
Other.....	1	1	Investments.....	910	978
	1,102	1,243		1,077	1,207
			Surplus of receipts.....	25	36
			UNEMPLOYMENT INSURANCE ACCOUNT		
Contributions.....	663	764	Benefits.....	1,123	2,151
Investment income.....	16		Administration costs.....	26	130
Investments realized.....	326		Other.....	28	
Advance from government.....	184	1,291			
Other.....		167		1,177	2,281
	1,189	2,222	Surplus of receipts.....	12	-59

ernment, were \$59 million less than disbursements of \$2,281 million, resulting in a debit balance in the account of \$22 million, at March 31, 1973. In 1971-72 receipts were \$1,189 million, of which \$184 million were advances from the government, and disbursements were \$1,177 million.

Other Non-Budgetary Transactions

(excluding unmatured debt transactions)

Other operations include receipts from other annuity, insurance and pension accounts, loans, investments and advances, sums required to finance additions to foreign exchange reserves and a variety of miscellaneous transactions. The balances from these are shown in Table 1.

Other annuity, insurance and pension accounts include the superannuation accounts of the public service, the Canadian forces and the R.C.M.P., the government annuities account and certain other accounts of a similar nature such as the account for retiring allowances to Members of Parliament. The net receipts from these accounts fell from \$914 million in 1971-72 to \$880 million in 1972-73.

Loans, investments and advances are made to crown corporations, provincial governments, governments outside Canada, international organizations, private businesses and individuals. The greater part of these loans, investments and advances are made to crown corporations: in 1972-73 net loans to and investments in crown corporations were \$799 million as compared with \$1,243 million 1971-72. Other loans, investments and advances were \$704 million in 1972-73 and \$425 million in 1971-72.

Foreign exchange operations to finance increases in Canada's international reserves include receipts from Special Drawing Rights (S.D.R.'s) issued by the International Monetary Fund and payments arising from subscriptions of capital to the International Monetary Fund, advances to the Exchange Fund and the redemption of non-interest-bearing notes payable to the International Monetary Fund. During 1972-73, there were no receipts from S.D.R.'s the total value of those held remaining at \$370 million. The net increase in advances to the Exchange Fund during the year was \$125 million as a result of advances to and repayments from it of \$2,757 million and \$2,632 million respectively. The net effect of all foreign exchange operations of this type was to finance a net increase of \$73 million in Canada's foreign exchange reserves in 1972-73 as compared with \$698 million in 1971-72.

Collections of provincial income tax totalled \$2,459 million during the year and payments to the provinces were \$2,451 million. In 1971-72 collections were \$2,153 million and payments were \$2,023 million.

Miscellaneous operations produced a net receipt of \$438 million in 1972-73 and a net receipt of \$443 million in 1971-72.

Unmatured debt Transactions

The net cash requirement arising from the budget, operations of social security funds and other operations was \$1,388

million in 1972-73 as compared with \$1,727 million in 1971-72. Table 1 shows that the increased sums required to finance the Unemployment Insurance Account was a major factor in this cash requirement.

Cash requirements were met almost entirely by net issues of marketable bonds, treasury bills and Canada savings bonds. In 1972-73, there was a net increase of \$43 million of marketable bonds; in 1971-72, the net increase in the issues of these bonds was \$354 million. In addition, there was a net increase of \$460 million in treasury bill issues as compared with \$95 million in 1971-72. The Canada savings bond issue of 1972-73 proved very attractive and produced a net amount of \$1,277 million as compared with \$1,908 million in 1971-72. Other borrowing produced a net receipt of \$7 million as compared with net payments of \$308 million in 1971-72.

Change in cash position

A summary of all these operations is given in Table 1 which shows that their net effect was to increase the bank balances of the Receiver General, including those in foreign currencies, by \$399 million from \$1,600 million at March 31, 1972 to \$1,999 million at March 31, 1973.

Change in debt position

As a result of all the operations just described, the gross public debt increased by \$4,031 million to \$51,718 million at March 31, 1973, net recorded assets increased by \$4,512 million to \$34,262 million and the net debt decreased by \$481 million to \$17,456 million.

TABLE 7
NET DEBT
(in millions of dollars)

	Balance at March 31		Increase or decrease (-)
	1972	1973	
Gross liabilities.....	47,687	51,718	4,031
Less recorded net assets.....	29,750	34,262	4,512
Net debt.....	17,937	17,456	-481

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS

The revenue of the Government of Canada, as classified for the purposes of national accounts, increased by \$2,466 million

or 13.8 per cent during 1972-73. The corresponding increase in respect of expenditure was \$2,630 million or 14.6 per cent. The resultant deficit, on a national accounts basis, was \$358 million compared with the \$194 million deficit in 1971-72.

There were increases in all revenue components during the year with direct taxes paid by persons again providing the largest increase. This source provided \$1,341 million or 15.8 per cent more than in 1972-72, as the result of increased personal incomes and the charges in the Income Tax Act as well as increased employer-employee contributions to social security and pension funds. This may be compared to a \$918 million or 12.1 per cent increase in 1971-72. Indirect taxes the second largest component rose during 1972-73 by \$653 million or 14 per cent, the rate being consistent with that in the previous year. These increases arose as the result of increased retail sales and imports. Direct taxes paid by corporations increased by \$253 million or 9.7 per cent reflecting in-

creased corporation profits during the year. Investment income increased by \$184 million or 12 per cent, down from the increase of \$221 million or 16.9 per cent recorded in 1971-72. There were increases in remitted trading profits of enterprises, however the interest received in respect of loans and advances remained relatively constant.

Expenditure on all expenditure components increased during the year, with transfers to persons accounting for over half of the total increase. The major factors contributing to the increase of transfer to persons of \$1,380 million or 27.8 per cent, were larger benefit payments under the unemployment insurance and old age security programs. The former reflected the continued high level of unemployment and higher benefits under the new unemployment insurance legislation, while the latter resulted from the increases in benefits in keeping with the increase in the cost of living index. The introduction of the Local Initiatives Program also contributed to the

TABLE 8
FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS
(in millions of dollars)

	1971-72	1972-73 ⁽¹⁾	Increase or decrease (-)	
			Amount	Per cent
REVENUE				
Direct taxes, persons.....	8,491	9,832	1,341	15.8
Direct taxes, corporations.....	2,619	2,872	253	9.7
Withholding taxes.....	284	292	8	2.8
Indirect taxes.....	4,651	5,304	653	14.0
Investment income.....	1,531	1,715	184	12.0
Other current transfers from persons.....	4	4		
Capital consumption allowance.....	251	278	27	10.7
Total revenue.....	17,831	20,297	2,466	13.8
EXPENDITURE				
Goods and services, defence.....	1,895	1,999	104	5.5
Goods and services, non-defence.....	3,153	3,547	394	12.5
Transfers to persons.....	5,011	6,391	1,380	27.5
Interest on public debt.....	2,090	2,274	184	8.8
Subsidies.....	540	654	114	21.1
Capital assistance.....	174	236	62	35.6
Transfers to other levels of government.....	4,360	4,621	261	6.0
Payments to non-residents.....	248	297	49	19.8
Gross capital formation.....	554	636	82	14.8
Total expenditure.....	18,025	20,655	2,630	14.6
Surplus or deficit (-).....	-194	-358		

⁽¹⁾ Preliminary estimates.

increase in this component. Expenditures on goods and services, non-military increased by \$394 million or 12.5 per cent, with higher purchases and prices contributing equally to the increase. The increase in this component in 1971-72 was \$432 million or 15.9 per cent. Increases in the transfer to other levels of government component of \$261 million or 6.0 per cent, compared to \$605 million or 16.1 per cent in 1971-72, reflected increased payments under various programs particularly federal-provincial tax sharing agreements, Hospital Insurance and Diagnostic Services Act, Medical Care Act and grants for regional economic expansion.

Reconciliation of the Public Accounts and National Accounts Presentation

The reconciliation of revenue and expenditure, within the national accounts framework, with that within the budgetary or public accounts framework, is presented in Tables 9 and 10.

TABLE 9

FEDERAL GOVERNMENT REVENUE PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION

(in millions of dollars)

	1971-72	1972-73 ⁽¹⁾
BUDGETARY REVENUE.....	14,227	16,602
<i>Deduct:</i>		
Budgetary return on investment.....	-1,133	-1,265
Post Office revenue.....	-404	-470
Other non-tax budgetary revenue.....	-127	-163
	-1,664	-1,898
Corporate income tax excess of accruals over collections.....	289	24
<i>Add:</i>		
Old age security taxes.....	2,118	2,219
Unemployment insurance account—employer-employee contributions.....	570	763
Government pension funds—employer-employee contributions.....	526	554
Prairie Farm Assistance Act levies.....	3	
	3,217	3,536
Government investment income:		
Interest on loans, advances and investments.....	664	672
Interest receipts on social insurance and government pension funds.....	464	523
Remitted profits less covered losses of government business enterprises.....	383	500
	1,511	1,695
Capital consumption allowance.....	251	278
Miscellaneous.....		59
Total revenue, national accounts basis.....	17,831	20,297

⁽¹⁾ Preliminary estimates.

TABLE 10

FEDERAL GOVERNMENT EXPENDITURE PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION

(in millions of dollars)

	1971-72	1972-73 ⁽¹⁾
BUDGETARY EXPENDITURE.....	14,841	16,121
<i>Deduct:</i>		
Budgetary transfers to funds and agencies ⁽²⁾	-663	-672
Post Office expenditure.....	-413	-464
Deficit of government business enterprises.....	-92	-89
Reserves and write-offs.....	-49	-62
Purchase of existing capital assets.....	-18	-23
Budgetary revenue items offset against budgetary expenditure ⁽³⁾	-77	-80
	-1,312	-1,390
<i>Add:</i>		
Extra budgetary funds expenditure:		
Old age security benefits.....	2,205	2,524
Unemployment insurance benefits.....	1,123	2,021
Government pensions.....	234	249
Prairie farm emergency payments.....	3	3
	3,565	4,797
Expenditures of government funds and agencies ⁽²⁾	638	789
Gross capital formation.....	554	636
Miscellaneous ⁽⁴⁾	-261	-298
Total current expenditure.....	18,025	20,655

⁽¹⁾ Preliminary estimates.

⁽²⁾ In the national accounts, budgetary appropriations to various funds and agencies are replaced by the expenditures actually made by these funds and agencies.

⁽³⁾ The largest component of this item consists of revenue from sales of goods and services by the government sector. These sales appear as final expenditure of the private sector and are deducted to avoid double counting.

⁽⁴⁾ This item includes the supplementary period adjustment. In the national accounts, expenditures on goods and services in the supplementary period are split evenly between adjacent fiscal years; most other expenditure items are shifted entirely to the next fiscal year.

The framework (national accounts or public accounts) within which the annual budget or surplus is computed, has a significant impact on its level. The contributing factors to the difference may be grouped within three classifications:

- (i) transactions included within the budgetary or public accounts framework but excluded from the national accounts framework, e.g. Post Office—which is deemed by international convention, to be an enterprise in national accounts analysis,
- (ii) extra-budgetary transactions excluded from the budgetary or public accounts presentation, but included in the national accounts determination of government revenue and expenditure, e.g. Old Age Security Fund and the Unemployment Insurance Account,
- (iii) other adjustments required to convert data in accordance with national accounts concepts, such as those required to convert investment income, corporate income tax and capital formation from a cash to an accrual basis, and those required to incorporate the transactions of other government funds and Crown agencies within the national accounts framework.

The public accounts framework in 1972-73 was a surplus of \$481 million as compared to a deficit of \$614 million in 1971-72, within the national accounts framework the deficit of \$194 million in 1971-72 increased to a deficit of \$358

million in 1972-73. Increases in revenue from extra-budgetary and other funds were more than offset by the large increases in expenditure of these funds, particularly the Unemployment Insurance Account and the Old Security Fund.

SECTION 3

1972-73
PUBLIC ACCOUNTS

Revenue

CONTENTS

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Receipts credited to appropriations.....	3·8

REVENUE

Budgetary revenue falls into two main classes, tax revenue and non-tax revenue. The most important of these from a revenue standpoint and its effect on the country's economy is tax revenue which accounted for 89 per cent of total receipts in 1972-73.

The main sources of tax revenue are personal and corporation income taxes, excise taxes (including the general sales tax), customs import duties and excise duties.

Non-tax revenue, consists of return on investments which includes interest received on loans and advances made by the government to crown corporations, provincial and municipal governments, national governments and departmental operating accounts and the government's share of profits made by crown corporations; revenue which arises from the operations of the Post Office; and other miscellaneous items arising from the normal activities of the government.

In addition to those receipts referred to above, there are receipts arising from certain program activities which are not credited to budgetary revenue as such, but are taken into the government's accounts as credits to the appropriations covering those programs. The authority for this action is included in the program details of the Appropriation Acts.

Also, under federal-provincial agreements the federal government collects provincial income taxes for certain provinces which are not included as budgetary revenue but are credited

to a deposit account pending their transmittal to the relevant province.

Other receipts which are not included in budgetary revenue are taxes or their equivalent arising from provisions of the Old Age Security Act, collections under provisions of the Canada Pension Plan and contributions under the Unemployment Insurance Act.

Summary

Budgetary revenue in 1972-73 totalled \$16,602 million, \$2,375 million or 17 per cent over the comparable amount of \$14,227 million received in 1971-72. Tax revenue at \$14,704 million accounted for 89 per cent and non-tax revenue at \$1,898 million accounted for 11 per cent of the total revenue for 1972-73. In 1971-72 tax revenue was \$12,562 million or 88 per cent of the total and non-tax revenue was \$1,665 million or 12 per cent.

Tax revenue increased by \$2,142 million over 1971-72 receipts; the yield from personal income taxes was \$1,591 million higher, from corporation income taxes \$470 million higher, from sales tax \$304 million higher, from customs duties \$193 million higher, from the social development tax \$393 million lower and from estate taxes \$71 million lower. Non-tax revenue increased by \$233 million; return on investments was \$131 million higher, post office revenue was \$66 million higher and other non-tax receipts were \$36 million higher than in 1971-72.

BUDGETARY REVENUE BY MONTHS AND MAJOR SOURCE

For Fiscal Year Ended March 31, 1973
Millions of Dollars

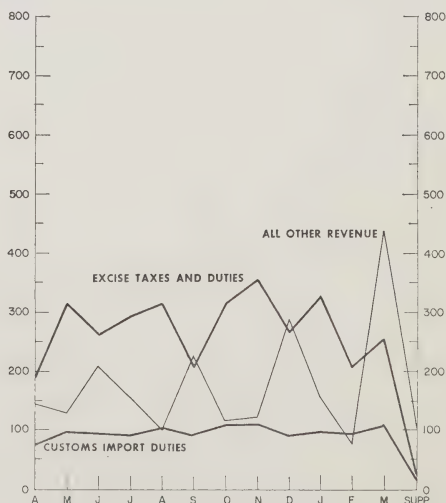
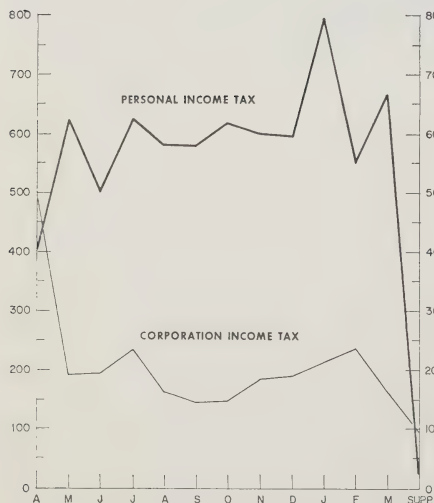


TABLE 1

BUDGETARY REVENUE BY MAJOR SOURCES

(in millions of dollars)

SOURCE	Fiscal year ended March 31				Increase or decrease (—)	
	1972		1973			
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Tax revenue—						
Income tax—						
Personal ⁽¹⁾	5,582.0	39.2	7,172.8	43.2	1,590.8	28.5
Corporation ⁽¹⁾	2,183.1	15.4	2,653.5	16.0	470.4	21.5
On dividends, interest, etc., going abroad.....	287.7	2.0	291.8	1.8	4.1	1.4
Social development tax.....	408.4	2.9	15.6	0.1	—392.8	—96.2
Excise taxes—						
Sales ⁽¹⁾	1,984.7	14.0	2,288.7	13.8	304.0	15.3
Other.....	388.4	2.7	400.5	2.4	12.1	3.1
Customs import duties.....	988.6	6.9	1,181.8	7.1	193.2	19.5
Excise duties.....	606.6	4.3	638.0	3.8	31.4	5.2
Estate tax.....	132.0	0.9	60.9	0.4	—71.1	—53.9
Other taxes.....	0.4		0.4			
	12,561.9	88.3	14,704.0	88.6	2,142.1	17.1
Non-tax revenue—						
Return on investments.....	1,133.3	8.0	1,264.5	7.6	131.2	11.6
Post office—net postal revenue.....	403.8	2.8	470.1	2.8	66.3	16.4
Other non-tax revenue.....	127.6	0.9	163.0	1.0	35.4	27.8
	1,664.7	11.7	1,897.6	11.4	232.9	14.0
Total budgetary revenue.....	14,226.6	100.0	16,601.6	100.0	2,375.0	16.7
All amounts are net after deduction of refunds and drawbacks.					1971-72	1972-73

⁽¹⁾ Excluding credits to:

The old age security fund—

Personal income tax.....	1,237.0	1,190.0
Corporation income tax.....	212.5	266.0
Sales tax.....	668.5	763.0
	2,118.0	2,219.0

TABLE 2

MAJOR SOURCE OF BUDGETARY REVENUE BY MONTHS FOR THE FISCAL YEAR 1972-73

(in millions of dollars)

MONTH	Personal income tax		Corpora- tion income tax	Non- resident income tax	Customs import duties	Sales tax	Other excise taxes and duties	Other tax revenue	Non- tax revenue	Total
	Deductions at source	Other collec- tions								
April, 1972.....	243	159	492	22	76	124	64	10	116	1,306
May.....	240	384	194	49	98	215	99	23	58	1,360
June.....	434	69	195	12	95	182	81	10	186	1,264
July.....	525	101	236	24	92	217	77	5	127	1,404
August.....	513	69	161	16	102	203	111	3	82	1,260
September.....	512	69	146	11	94	142	65	3	211	1,253
October.....	505	113	148	14	108	215	101	3	99	1,306
November.....	553	48	186	18	109	238	116	4	99	1,371
December.....	552	47	189	14	92	201	66	3	272	1,436
January, 1973.....	688	109	215	62	98	217	111	6	88	1,594
February.....	519	32	237	21	95	141	65	2	56	1,168
March.....	597	68	161	28	109	185	68	2	406	1,624
Supplementary.....	11	12	94	1	14	9	14	3	98	256
Total.....	5,892	1,280	2,654	292	1,182	2,289	1,038	77	1,898	16,602

The amount of revenue is affected by changes in taxation rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability relates to the income of a taxation year but the system of collecting personal and corporation income taxes by instalments produces a distribution of receipts throughout the fiscal year. The distribution of revenue receipts between months may be affected by administrative factors.

Under fiscal arrangements, that became operative in 1962, the federal government withdrew in part from the field of direct taxation and left the vacated area to the provinces. The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec.

Personal and corporation income taxes collected by the federal government on behalf of the provinces, and subsequently remitted to the provinces, are not included in the tables shown here.

During the year collections were \$2,459 million and payments to the provinces were \$2,451 million.

Tax Revenue

The effect of the tax changes announced in May 1972 and February 1973 was to moderate the growth in revenue which ordinarily would accompany a period of rapid growth in the economy.

As is shown in Table 1, tax revenue totalled \$14,704 million in 1972-73 compared with \$12,562 million in 1971-72. The

main changes were increases of \$1,591 million in personal income taxes, \$470 million in corporation income tax, \$304 million in sales tax, \$193 million in customs import duties and decreases of \$393 million in social development tax and \$71 million in the estate tax.

Table 3 presents a comparison for the latest five fiscal years of tax revenue and old age security taxes on a per capita basis. Tax revenue which was \$433.20 per capita in 1968-69 was \$621.58 per capita in 1972-73; old age security taxes which were \$78.39 per capita in 1968-69 were \$100.65 in 1972-73.

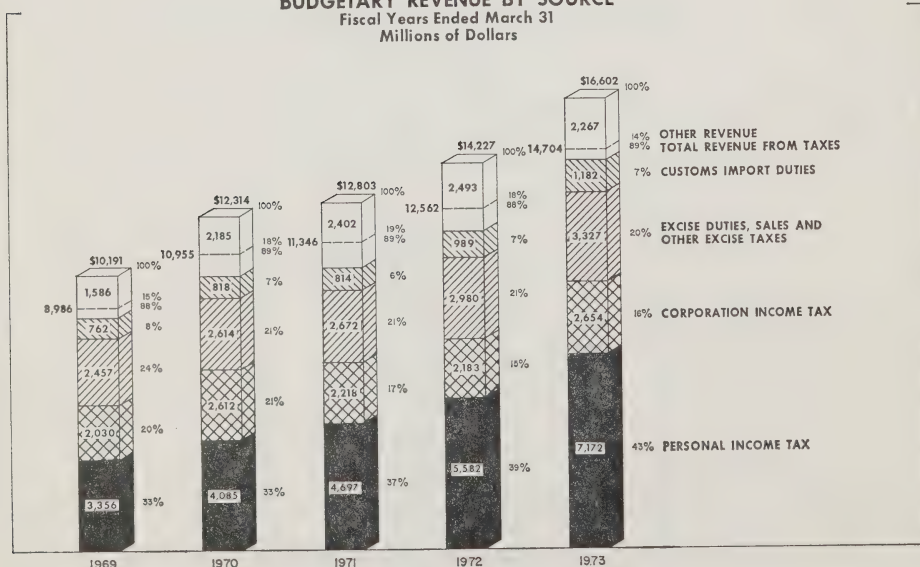
TABLE 3

TAX REVENUE AND OLD AGE SECURITY TAXES PER CAPITA

Fiscal year ended March 31	Tax revenue	Old age security tax ⁽¹⁾	Total
	\$	\$	\$
1969.....	433.20	78.39	511.59
1970.....	520.18	86.94	607.12
1971.....	530.75	89.54	620.29
1972.....	575.44	97.02	672.46
1973.....	621.58	100.65	722.23

⁽¹⁾ The old age security taxes were eliminated after 1971 but amounts determined by reference to the previously existing old age security tax rates are credited to the old age security fund.

BUDGETARY REVENUE BY SOURCE
Fiscal Years Ended March 31
Millions of Dollars



Tax on personal income

In 1972-73 personal income tax was again the largest source of government revenue. Its yield (excluding the amount credited to the Old Age Security Fund) was \$7,173 million or 43 per cent of all budgetary revenue compared with \$5,582 million or 39 per cent in 1971-72. The increase of \$1,591 million was due mainly to a higher level of personal incomes in 1972-73.

As is shown in Table 2, personal income taxes deducted at source were considerably lower in April, May and June. This was due to the fact that a large part of over-deductions during the year was refunded in these months. Table 2 also shows that other collections, which are direct payments by individuals, were higher in April and May reflecting the payment of balances due for the taxation year 1971 and also in July, October and January reflecting the receipt of quarterly payments.

An amount of \$1,190 million in respect of personal income taxes was credited to the old age security fund compared with \$1,237 million in 1971-72.

Corporation income tax

Corporation income tax was the second largest source of government revenue. The yield (excluding the amount credited to the Old Age Security Fund) was \$2,653 million or 16 per cent of total budgetary revenue compared with \$2,183 million or 15 per cent in 1971-72. The increase of \$470 million was due mainly to higher corporation income during the year.

As reflected in Table 2 collections in April include final payments in respect of the 1971 taxation year.

An amount of \$266 million in respect of corporate income taxes was credited to the Old Age Security fund compared with \$213 million in 1971-72.

Taxes on dividends, interest, etc., going abroad

Revenue in this category was derived from taxes withheld from dividends, interest, rents, royalties, alimony and income from estates and trusts paid to non-residents. Collections for 1972-73 were \$292 million, an increase of \$4 million or 1 per cent over the 1971-72 total.

Social development tax

This tax first took effect for the taxation year 1969 and was discontinued effective January 1, 1972 under the new income tax provisions. The tax was imposed on individuals only. During 1972-73, \$16 million was collected compared with \$408 million in 1971-72.

Excise taxes

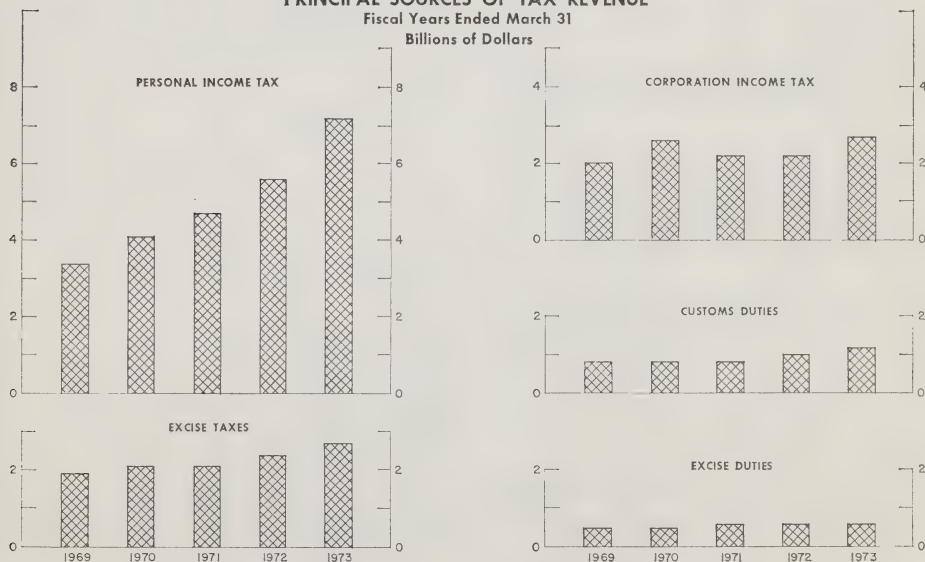
Excise taxes including the sales tax totalled \$2,689 million, 16 per cent of total budgetary revenue compared with \$2,373 million or 17 per cent in 1971-72.

From a revenue standpoint the general sales tax was the most important tax levied under the Excise Tax Act. Receipts (excluding the amount credited to the old age security fund) were \$2,289 million, \$304 million more than 1971-72 receipts.

PRINCIPAL SOURCES OF TAX REVENUE

Fiscal Years Ended March 31

Billions of Dollars



An amount of \$763 million in respect of sales tax was credited to the Old Age Security Fund compared with \$669 million in 1971-72.

The yield from other excise taxes levied under the Excise Tax Act, other than the general sales tax, was \$400 million, \$12 million more than in 1971-72.

TABLE 4

(in millions of dollars)

EXCISE TAX COLLECTIONS	Fiscal year ended March 31		Increase or decrease (—)	
	1972	1973	Amount	Per cent
Sales tax.....	2,653.2	3,051.7	398.5	15.0
Less amounts trans- ferred to the old age security fund.....	—668.5	—763.0	—94.5	—14.1
	1,984.7	2,288.7	304.0	15.3
Other excise taxes—				
Cigarettes, tobacco and cigars.....	330.1	343.1	13.0	4.0
Jewellery, watches, ornaments, etc.....	11.2	15.0	3.8	34.0
Matches and lighters.....	1.2	1.3	0.1	8.3
Television sets, radios, tubes and phono- graphs.....	10.2	0.1	—10.1	—99.0
Toilet preparations.....	22.0	25.7	3.7	16.8
Wines.....	9.4	10.0	0.6	6.4
Sundry commodities....	1.9	2.2	0.3	15.8
Interest and penalties....	3.4	3.4		
Less refunds.....	—1.0	—0.3	0.7	70.0
	388.4	400.5	12.1	3.1
	2,373.1	2,689.2	316.1	13.3

Customs import duties

Receipts from this source totalled \$1,182 million compared with \$989 million in 1971-72.

Excise duties

Excise duties were levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products were levied under the Excise Tax Act). Net receipts in 1972-73 were \$638 million compared with \$607 million in 1971-72.

Gross receipts of \$422 million from duties on alcoholic beverages consisted of \$255 million in respect of spirits and \$167 million in respect of beer and were \$26 million higher than collections of \$396 million in 1971-72 of which \$235 million was in respect of spirits and \$161 million in respect of beer.

Gross receipts of \$226 million from duties on tobacco products were \$5 million more than in 1971-72.

Refunds and drawbacks of \$9 million resulted in net excise duty collections of \$638 million in 1972-73. In 1971-72 refunds and drawbacks were \$11 million and net receipts were \$607 million.

TABLE 5

(in millions of dollars)

EXCISE DUTY COLLECTIONS	Fiscal year ended March 31		Increase or decrease (—)	
	1972	1973	Amount	Per cent
Cigarettes, tobacco and cigars.....	221.4	225.9	4.5	2.0
Spirits.....	235.3	254.7	19.4	8.2
Beer.....	160.6	166.8	6.2	3.9
Licences.....	(1)	(1)		
	617.3	647.4	30.1	4.9
Less refunds and draw- backs.....	—10.7	—9.4	1.3	12.1
	606.6	638.0	31.4	5.2

(1) Less than \$50,000.

Estate tax

Revenues in this category were derived under the Estate Tax Act. Net receipts of \$61 million were \$71 million less than in 1971-72. This tax does not apply with respect to any death after 1971.

Other taxes

Revenue under this heading during the fiscal year was \$427 thousand compared with \$392 thousand in 1971-72.

Non-Tax Revenue

Non-tax revenue totalled \$1,898 million in 1972-73, \$233 million or 14 per cent higher than in 1971-72. The main changes were increases of \$131 million in return on investments and an increase of \$66 million in net postal revenue.

TABLE 6

(in millions of dollars)

NON-TAX REVENUE	Fiscal year ended March 31		Increase or decrease (—)	
	1972	1973	Amount	Per cent
Return on investments....	1,133.3	1,264.5	131.2	11.6
Post Office—net postal revenue.....	403.8	470.1	66.3	16.4
Refunds of previous years' expenditure.....	21.5	47.7	26.2	121.9
Services and service fees..	17.9	19.1	1.2	6.7
Proceeds from sales.....	15.7	18.1	2.4	15.3
Privileges, licences and permits.....	28.3	28.1	—0.2	—0.7
Bullion and coinage.....	23.5	23.8	0.3	1.3
Premium, discount and exchange.....		(1)		
Other.....	20.7	26.2	5.5	27.1
	1,664.7	1,897.6	232.9	14.0

(1) Less than \$50,000

Return on investments

These receipts, in an amount of \$1,265 million, consisted of income derived from loans and advances made by the government and from investments by the government in productive or earning assets. In 1971-72 receipts were \$1,133 million.

The following table summarizes the larger items. Further details are given in section 11 of this volume.

TABLE 7
(in millions of dollars)

RETURN ON INVESTMENTS	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Loans to, and investments in, crown corporations—			
Bank of Canada—profits....	265.5	301.1	35.6
Canadian Broadcasting Corporation.....	8.4	9.8	1.4
Canadian National Rail- ways.....	50.3	64.9	14.6
Central Mortgage and Housing Corporation—			
Interest on debentures....	313.4	363.6	50.2
Net profit.....	7.4	3.2	-4.2
	320.8	366.8	46.0
Export Development Cor- poration.....	18.8	23.9	5.1
Farm Credit Corporation..	72.0	73.7	1.7
Northern Canada Power Commission.....	17.6	17.1	-0.5
Polymer Corporation Limited.....	0.5	32.0	31.5
The St. Lawrence Seaway Authority.....	22.2	3.1	-19.1
Other.....	14.0	14.8	0.8
	790.1	907.2	117.1
Other loans and investments—			
National governments.....	23.4	22.5	-0.9
Provincial governments.....	4.0	8.5	4.5
Exchange fund account.....	194.1	203.1	9.0
International Monetary Fund.....	5.2	1.3	-3.9
Interest-bearing deposits with chartered banks.....	46.0	43.2	-2.8
Municipal Development and Loan Board.....	14.2	13.6	-0.6
Soldier and general land settlement loans and vet- erans land act advances..	23.7	25.8	2.1
Airport capital loans.....	7.1	11.9	4.8
Miscellaneous.....	25.5	27.4	1.9
	343.2	357.3	14.1
	1,133.3	1,264.5	131.2

Loans to, and investments in, crown corporations

Receipts from crown corporations at \$907 million were \$117 million more than in the previous year. The main changes were increases of \$36 million in the Bank of Canada profits paid to the government, \$46 million in payments by the Central Mortgage and Housing Corporation and the credit to revenue of \$32 million from the sale of Polymer Corporation Limited to the Canada Development Corporation.

Bank of Canada profits paid to the government were \$301 million compared with \$266 million in 1971-72 and Central Mortgage and Housing Corporation paid \$367 million compared with \$321 million.

Other loans and investments

The yield from other loans and investments was \$357 million compared with \$343 million in 1971-72.

The main changes were increases of \$9 million in Exchange Fund profits (\$203 million in 1972-73 compared with \$194 million in 1971-72) and \$5 million from interest from loans to provinces (\$9 million compared with \$4 million).

Other receipts included \$43 million from interest-bearing deposits with chartered banks (\$46 million in 1971-72), \$23 million from national governments (\$24 million in 1971-72), \$14 million in interest from loans made to the Municipal Development and Loan Board (\$14 million in 1971-72) and \$26 million in interest from loans and advances made under the Soldier Settlement and Veterans Land Acts (\$24 million in 1971-72).

Post Office revenue

Gross receipts from post office operations were \$558 million but authorized disbursements from revenue for salaries and rent allowances, other allowances and commission at semi-staff and revenue offices, commissions at sub-offices, transit charges on Canadian mail forwarded through and delivered in foreign countries, etc., in the amount of \$57 million and revenue credits to expenditure of \$30 million resulted in net revenue of \$470 million. In 1971-72 comparable amounts were gross receipts of \$487 million, authorized disbursements of \$56 million, credits to expenditure of \$27 million and net revenue of \$404 million.

TABLE 8
(in millions of dollars)

POST OFFICE REVENUE	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Postage—			
In Canada.....	461.8	529.3	67.5
From foreign countries.....	8.4	7.1	-1.3
Money orders.....	10.6	10.5	-0.1
Rental of post office boxes.....	5.2	5.5	0.3
Sale of philatelic values.....		4.4	4.4
Other.....	0.6	0.7	0.1
Gross postal revenue.....	486.6	557.5	70.9
Less—			
Expenditure charged direct- ly to revenue—			
Salaries and allowances—			
Revenue post offices....	-12.5	-12.7	-0.2
Semi-staff post offices....	-31.1	-32.2	-1.1
Sub post offices.....	-6.8	-7.2	-0.4
Postage and transit charges to or through foreign countries.....	-4.1	-3.6	0.5
Other.....	-1.3	-1.4	-0.1
	-55.8	-57.1	-1.3
	430.8	500.4	69.6
Less—			
Receipts credited to appro- priations.....	-27.0	-30.3	-3.3
Net postal revenue..	403.8	470.1	66.3

As is shown in the section on budgetary expenditure the net costs of operating the Post Office during 1972-73 (excluding the \$87 million charged to revenue) were \$464 million. As net revenue was \$470 million, there was an operating surplus of \$6 million. In 1971-72 net costs of \$413 million and net receipts of \$404 million resulted in a net deficit of \$9 million.

Refunds of previous years' expenditure

Refunds received in 1972-73 of expenditure made in prior years totalled \$48 million compared with \$22 million in 1971-72.

Central Mortgage and Housing Corporation received \$20 million in reimbursement of losses resulting from the operation of public housing projects, the Department of Regional Economic Expansion received \$5 million resulting from adjustments to projects financed by the Atlantic Development Board, the Department of National Defence received \$3 million mainly from adjustments to cost audits and to adjustments on contracts with the United States Government and the Department of Veterans Affairs received \$3 million mainly from refunds of veterans pensions, allowances and re-establishment credits.

Services and service fees

Revenue from this source was \$19 million compared with \$18 million in 1971-72.

The Department of Agriculture received \$11 million mainly for services in connection with the inspection, weighing, storage and elevation of grain and the Department of Consumer and Corporate Affairs received \$3 million from weights and measures and electricity and gas inspection fees.

Proceeds from sales

Receipts of \$18 million were \$2 million more than in 1971-72.

The Department of Supply and Services received \$7 million from the sales of surplus crown assets; the Department of Labour received \$3 million from the sale of publications by Information Canada; Central Mortgage and Housing Corporation received \$2 million from the sales of properties; and the Department of Agriculture received \$2 million from the sale of livestock and produce.

Privileges, licences and permits

Revenue from this category totalled \$28 million in 1972-73, the same as in the previous fiscal year.

The Department of Indian Affairs and Northern Development received \$9 million (\$8 million in 1971-72) mainly in respect of oil, gas and gold. The Department of Public Works received \$5 million (\$6 million in 1971-72) mainly from rentals. The Department of Consumer and Corporate Affairs received \$8 million from patents, trade marks, charters, etc. (\$8 million in 1971-72).

Bullion and coinage

This revenue which was derived from transactions in the bullion and coinage working capital advance account was \$24 million the same as in 1971-72.

Miscellaneous non-tax revenue

Other non-tax revenue of \$26 million was \$6 million more than in 1971-72.

Receipts credited to Appropriations

Receipts arising from the activities of particular programs and which are credited to the appropriations of those programs and which are not included in budgetary revenue totalled \$579 million in 1972-73 compared with \$500 million in 1971-72.

The following table summarizes these receipts by departments for the fiscal year ended March 31, 1973 with comparative figures for 1971-72.

TABLE 9

(in millions of dollars)

RECEIPTS CREDITED TO APPROPRIATIONS	Fiscal year ended March 31		Increase or decrease (-)
	1972	1973	
Agriculture.....	3.4	4.2	0.8
Communications.....	8.6	9.6	1.0
Energy, Mines and Resources	1.0	2.6	1.6
Environment.....	18.7	22.3	3.6
External Affairs.....		0.1	0.1
Finance.....	2.3	3.1	0.8
Indian Affairs and Northern Development.....	6.0	6.8	0.8
Labour.....		0.1	0.1
Manpower.....	0.3		-0.3
National Defence.....	156.7	159.3	2.6
National Health and Welfare..	20.0	25.6	5.6
National Revenue.....	12.5	14.8	2.3
Post Office.....	82.8	87.5	4.7
Public Works.....	8.2	15.6	7.4
Regional Economic Expansion.....	0.1	(1)	-0.1
Secretary of State.....	6.9	7.7	0.8
Solicitor General—			
Royal Canadian Mounted Police.....	49.2	59.5	10.3
Supply and Services.....	12.9	15.4	2.5
Transport.....	61.4	79.5	18.1
Treasury Board.....	16.4	26.5	10.1
Urban Affairs.....	2.0	1.9	-0.1
Veterans Affairs.....	30.3	36.6	6.3
	499.7	578.7	79.0

(1) Less than \$50,000.

SECTION 4

**1972-73
PUBLIC ACCOUNTS**

Expenditure

CONTENTS

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Classified by Ministerial Responsibility.....	4·6
Departmental summary.....	4·7

APPROPRIATIONS

Although a major part of the expenses of the public service is defrayed from moneys granted by parliament in the annual appropriation acts, substantial payments are made under authority of other acts which authorize expenditures out of the consolidated revenue fund for specified purposes and for such definite or indefinite amounts and during such periods of time as the acts may prescribe. The spending authority granted in the annual appropriation acts differs from that granted in "statutory" authorities in that it is usually for a specific amount and of definite duration and, unless there is provision to the contrary in the wording of the vote, any unused balance lapses at the end of the fiscal year for which it is granted, as provided by section 30 of the Financial Administration Act.

Table 1 gives a summary of budgetary expenditure provided under the authority of the annual appropriation acts and various statutory authorities for the fiscal year ended March 31, 1973. A statement in greater detail, classified by departments, is given in section 9 of this volume.

TABLE 1

SUMMARY OF BUDGETARY EXPENDITURE UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1973

(in millions of dollars)

	Appropriations carried forward from 1971-72	1972-73	Utilized	Unexpended balances	
				Lapsed	Carried forward ⁽¹⁾
Voted.....	119.2	8,786.0	8,241.3	540.9	123.0
Statutory.....		7,879.4	7,879.4		
Total.....	119.2	16,665.4	16,120.7	540.9	123.0

⁽¹⁾ Available for expenditure in 1973-74.

The Estimates for 1972-73 covering budgetary expenditure and the Appropriation Acts granting funds in respect thereof were as follows:

ESTIMATES FOR THE FISCAL YEAR 1972-73

(in millions of dollars)

Main Estimates.....	8,109
Supplementary A ⁽¹⁾	474
Supplementary B.....	203
	8,786

APPROPRIATION ACTS FOR THE FISCAL YEAR 1972-73

(in millions of dollars)

Appropriation Act No. 2, 1972.....	2,399
Appropriation Act No. 3, 1972.....	5,710
Appropriation Act No. 1, 1973 ⁽¹⁾	474
Appropriation Act No. 2, 1973.....	203
	8,786

⁽¹⁾ Includes provision for Governor General's warrants as follows:

November 16, 1972.....	40
December 14, 1972.....	97

5137

In addition an amount of \$119 million was carried forward from 1971-72 in accordance with provisions made in the original appropriations.

Budgetary expenditures during 1972-73, under authority of these appropriations, totalled \$8,241 million, consequently, \$664 million, or about 7 per cent of the amount provided by the appropriation acts for budgetary expenditures, was unspent at the close of the fiscal year. Of this amount \$541 million lapsed in accordance with section 30 of the Financial Administration Act and \$123 million was available for expenditure in 1973-74 in accordance with provisions of the appropriation acts.

Budgetary expenditures in 1972-73 under the authority of statutes authorizing payments from the consolidated revenue fund for specific purposes without further appropriations amounted in the aggregate to \$7,879 million, accounting for approximately 49 per cent of the total budgetary expenditures of \$16,121 million. A comparative summary of these statutory expenditures by principal classes is shown in the following table:

TABLE 2

SUMMARY OF BUDGETARY EXPENDITURE UNDER STATUTORY AUTHORITY

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1972	1973	
Interest and other public debt charges..	2,136.9	2,320.9	184.0
Subsidy and fiscal arrangements payments to provinces.....	1,425.5	1,501.4	75.9
Family and youth allowances.....	614.1	607.8	-6.3
Contributions to provinces under the Hospital Insurance and Diagnostic Services Act.....	844.6	960.5	115.9
Contributions to provinces pursuant to the Health Resources Fund Act....	37.0	37.0	
Contributions to the provinces pursuant to the Medical Care Act.....	576.5	630.8	54.3
Payments to the provinces under the Canada Assistance Plan.....	457.1	475.6	18.5
Amortization of deferred charges.....	161.6	191.6	30.0
Payments under the National Transportation Act.....	65.5	121.6	56.1
Government's contributions to superannuation accounts.....	177.9	196.1	18.2
Post secondary education payments to provinces.....	450.5	481.6	31.1
Government's contribution to the unemployment insurance account.....	92.1		-92.1
General incentives to industry.....	31.3	32.0	0.7
Assistance re storage of grain.....	86.1	23.0	-63.1
Interest on guaranteed loans.....	32.6	34.8	2.2
Payments under the Emergency Gold Mining Assistance Act.....	12.6	0.5	-12.1
	7,201.9	7,615.2	413.3
All other statutory expenditure.....	185.7	264.2	78.5
	7,387.6	7,879.4	491.8

In 1971-72 annual Appropriation Acts provided \$7,808 million of which \$7,453 million was utilized and expenditures under Special Statutes were \$7,388 million resulting in total expenditure of \$14,841 million.

EXPENDITURE

As statements of accountability to Parliament, it is appropriate that the expenditures should be reported on the basis of the classifications adopted in the Appropriation Acts and the Estimates, so in the accounting statements in subsequent sections of this report and in the analysis of the year's expenditures later in this section of the survey these are the classifications that have been followed. However, analyses of expenditures by function or purpose on the one hand, and

by object or type of goods or service acquired on the other, supplement the information contained in statements of expenditures by departmental or administrative units.

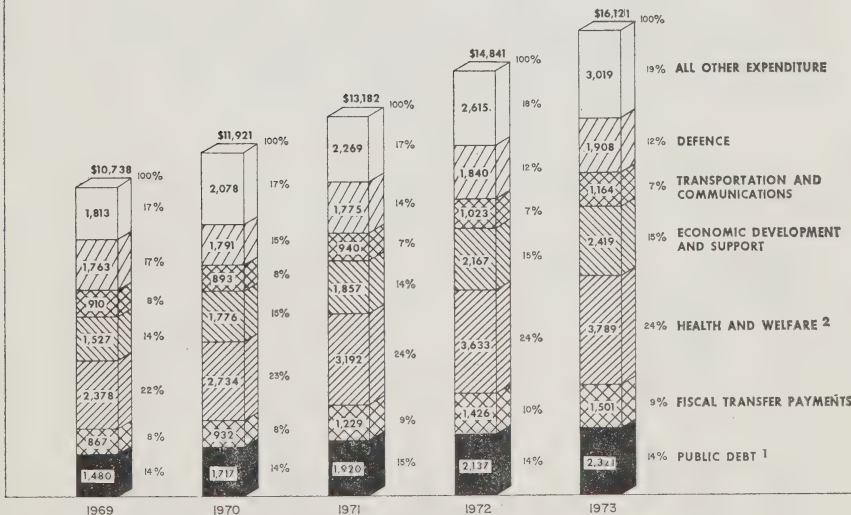
EXPENDITURE BY FUNCTION

The government's budgetary expenditure classified on a functional basis is summarized in Table 3 with comparative figures for the previous four fiscal years.

The largest category of expenditures under the functional classification is Health and Welfare which accounted for \$3,789 million or 24 per cent of total expenditures.

Expenditures for Economic Development and Support were \$2,419 million or 15 per cent, under the Defence category \$1,908 million or 12 per cent and under Public Debt Charges they were \$2,321 million or 14 per cent.

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION
Fiscal Years Ended March 31
Millions of Dollars



1. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts in 1970-71, 1971-72, and 1972-73.
2. Does not include payments out of old age security fund.

TABLE 3

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION

(in millions of dollars)

	Fiscal year ended March 31									
	1969		1970		1971		1972		1973	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
General government services.....	411	4	505	4	579	4	694	5	819	5
Foreign affairs.....	227	2	243	2	282	2	314	2	384	2
Defence.....	1,763	17	1,791	15	1,773	14	1,840	12	1,908	12
Transportation and communications.....	910	8	893	8	940	7	1,023	7	1,164	7
Economic development and support.....	1,527	14	1,776	15	1,857	14	2,167	15	2,419	15
Health and welfare ⁽¹⁾	2,378	22	2,734	23	3,191	24	3,633	24	3,789	24
Education assistance.....	287	3	315	3	463	3	561	4	588	4
Culture and recreation.....	244	2	376 ⁽²⁾	3	263	2	348	2	435	3
Fiscal transfer payments.....	867	8	932	8	1,229	9	1,426	10	1,501	9
Public debt.....	1,480	14	1,717	14	1,920 ⁽³⁾	15	2,137 ⁽³⁾	14	2,321	14
Internal overhead expenses.....	644	6	639	5	685	6	698	5	793	5
	10,738	100	11,921	100	13,182	100	14,841	100	16,121	100

⁽¹⁾Payments out of the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Fund are not included.⁽²⁾Includes write-off of EXPO deficit.⁽³⁾Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

EXPENDITURE BY MAJOR CLASSIFICATION

Expenditure is usually greater towards the end of the fiscal year because many construction contracts which are let in the early part of the year do not come up for payment until some months later and deficits sustained by crown corporations and losses incurred in the operation of various agencies

and accounts are not known until the end or towards the end of the fiscal year. Also, under section 30 of the Financial Administration Act, for thirty days after March 31, payments properly applicable to the old year may be made and charged to that year's accounts. Table 4 presents a summary of expenditures by month for 1972-73.

TABLE 4

MAJOR CLASSIFICATION OF BUDGETARY EXPENDITURE BY MONTHS FOR THE FISCAL YEAR 1972-73

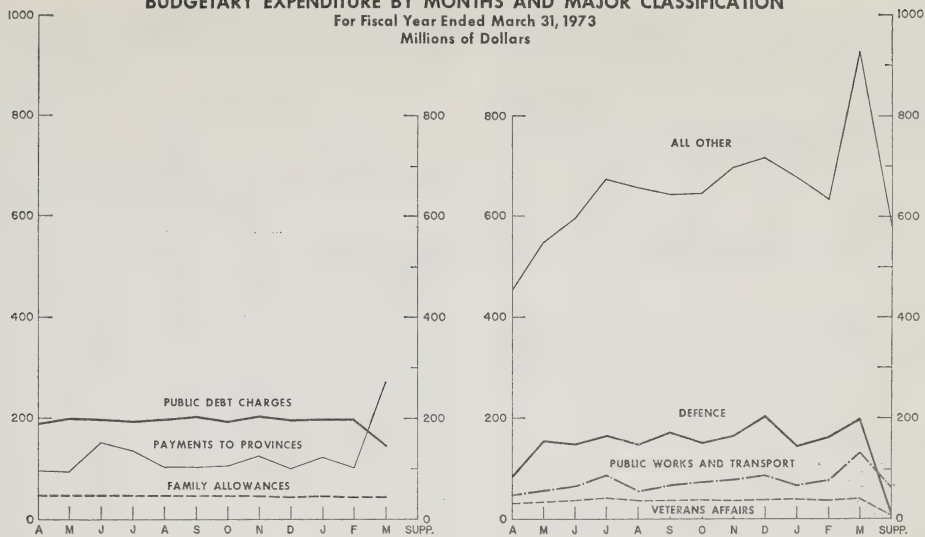
(in millions of dollars)

MONTH	Department of National Defence	Public debt charges	Payments to provinces	Canada assistance plan	Family allowances	Hospital insurance	Medicare	Department of Veterans Affairs	Department of Public Works	Department of Transport	All Other	Total
April, 1972.....	82	188	95	32	46		49	32	9	38	371	942
May.....	155	199	94	39	46	73	49	34	23	33	388	1,133
June.....	149	198	150	31	46	75	49	36	26	39	441	1,240
July.....	165	193	135	36	46	76	54	41	25	61	508	1,340
August.....	149	198	101	39	46	76	64	36	26	29	478	1,242
September.....	170	204	101	38	46	102	49	36	26	41	455	1,268
October.....	150	194	105	35	46	76	49	37	31	42	485	1,250
November.....	165	204	125	50	46	80	72	36	31	46	496	1,351
December.....	203	197	100	40	45	78	49	37	29	56	550	1,384
January, 1973.....	145	198	122	38	46	74	49	38	40	28	517	1,295
February.....	161	198	101	42	45	76	49	37	45	31	467	1,252
March.....	198	146	272	39	45	80	49	39	23	109	758	1,758
Supplementary.....	12	4		17		41		6	34	30	522	666
Total for fiscal year.....	1,904	2,321	1,501	476	549	907	631	445	368	583	6,436	16,121

BUDGETARY EXPENDITURE BY MONTHS AND MAJOR CLASSIFICATION

For Fiscal Year Ended March 31, 1973

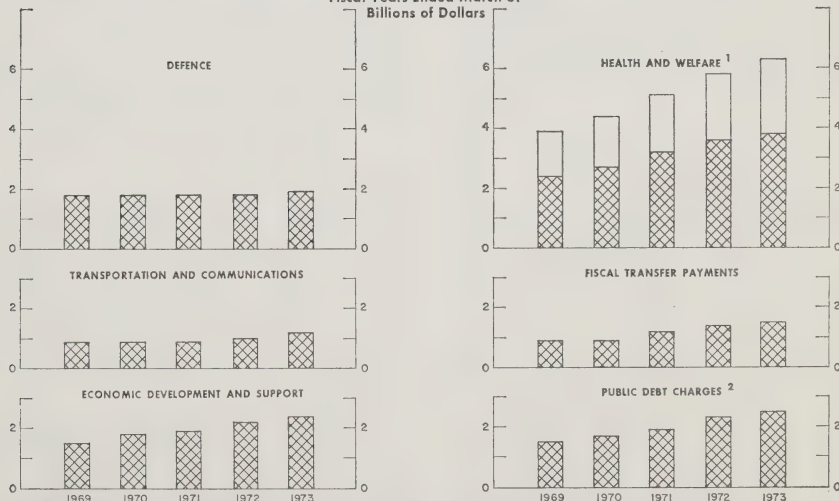
Millions of Dollars



PRINCIPAL CLASSES OF BUDGETARY EXPENDITURE

Fiscal Years Ended March 31

Billions of Dollars



1. The unshaded areas of the columns in the chart for health and welfare represent payments out of old age security fund not charged to budgetary expenditure.

2. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

Defence

Expenditures of the Department of National Defence did not follow any definite monthly pattern with \$870 million or 46 per cent being spent in the first six months and \$1,034 million or 54 per cent in the remainder of the fiscal year, of which \$210 million or 11 per cent was spent in March and the supplementary period. This reflects payments on construction and other contracts coming due late in the year.

Public debt charges

Monthly charges in this category reflect some variations due to adjustments in the accrual of interest.

Payments to provinces

The larger payments in June 1972 and March 1973 were due in part to equalization payments under the Federal-Provincial Fiscal Arrangements Act and to payments under the Established Programs (Interim Arrangements) Act.

Public works and transport

Expenditure under these categories was \$376 million or 40 per cent for the first six months compared with \$575 million or 60 per cent for the remainder of the fiscal year. This was due mainly to construction contracts coming due for payment late in the year and to payments by the Department of Transport in December to the railways for the maintenance of the rates of freight traffic and in the supplementary period in respect of the Canadian National Railways.

All other expenditure

Some of the large items in this grouping are (a) charges in the supplementary period of \$119 million to cover the 1972-73 net operating loss of the Agricultural Stabilization Board and (b) charges each month in respect of total payments for the fiscal year of \$961 million under the Hospital Insurance and Diagnostic Services Act, \$683 million for the development and utilization of manpower, \$476 million under the Canada Assistance Plan and \$481 million in post-secondary education payments.

EXPENDITURE BY STANDARD OBJECT

In Table 5 a comparative summary of budgetary expenditure by standard objects is presented for the fiscal year 1971-72 and 1972-73. A more detailed statement of the 1972-73 expenditure by standard objects and special categories as set out in the Estimates and classified by departments is presented in section 9 of this volume.

Grants, contributions and other transfer payments were again the largest category and accounted for \$7,395 million or 46 per cent of the total budgetary expenditure compared with \$6,857 million or 46 per cent in 1971-72. Payments included fiscal transfer payments to provinces \$1,501 million, payments under the Hospital Insurance and Diagnostic Services Act \$961 million, family and youth allowances \$608 million, Canada Assistance Plan payments \$476 million and post-secondary education payments \$481 million.

TABLE 5

BUDGETARY EXPENDITURE BY STANDARD OBJECTS FOR FISCAL YEAR ENDED MARCH 31

(in millions of dollars)

	Fiscal year ended March 31		
	1972	1973	Increase or decrease (—)
	Expenditure	Expenditure	
Salaries and wages.....(1)	2,980	3,289	309
Other personnel costs.....(1)	496	574	78
Transportation and communications.....(2)	347	369	22
Information.....(3)	45	48	3
Professional and special services.....(4)	556	638	82
Rentals.....(5)	122	147	25
Purchased repair and upkeep.....(6)	183	201	18
Utilities, materials and supplies.....(7)	403	439	36
Construction and acquisition of land, buildings and equipment.....(8)	386	401	15
Construction and acquisition of machinery and equipment.....(9)	300	263	—37
Grants, contributions and other transfer payments.....(10)	6,857	7,395	538
Public debt charges.....(11)	2,137	2,321	184
All other expenditures.....(12)	529	614	85
Total standard objects.....(1-12)	15,341	16,699	1,358
Less: receipts and revenues credited to the vote.....(13)	—500	—578	—78
Total net expenditures.....	14,841	16,121	1,280

Salaries and wages accounted for \$3,289 million or 20 per cent of total expenditure compared with \$2,980 million or 20 per cent in 1971-72. The increase of \$309 million was due mainly to higher salary rates.

Public debt charges totalled \$2,321 million or 14 per cent of the total compared with \$2,137 million or 14 per cent in 1971-72. The increase of \$184 million was due to an increase in unmatured debt and to higher interest rates.

EXPENDITURE BY MINISTRY

In Table 6 the programs and agencies for which a minister is responsible or reports to Parliament are grouped together under one total and classified under operating expenditure, capital expenditure and grants and contributions.

Total budgetary expenditure of \$16,121 million consisted of \$7,986 million for operating, \$722 million for capital and \$7,413 million for grants and contributions. In 1971-72 total expenditures of \$14,841 million consisted of \$7,226 million for operating, \$708 million for capital and \$6,907 million for grants and contributions.

The increase of \$1,280 million in 1972-73 expenditure over 1971-72 expenditure was due mainly to increases of \$235 million under Finance, \$203 million under National Health and Welfare, \$92 million under Secretary of State, \$81 million under Transport, \$86 million under National Defence and \$65 under Treasury Board.

TABLE 6

BUDGETARY EXPENDITURE BY DEPARTMENTS FOR FISCAL YEAR ENDED MARCH 31, 1973

(with comparative figures for the previous fiscal year)

(in millions of dollars)

DEPARTMENT	Operating		Capital		Grants and contributions		Total	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Agriculture.....	144.5 <i>129.3</i>	1.8 <i>1.8</i>	6.1 <i>6.3</i>	0.9 <i>0.9</i>	162.3 <i>150.5</i>	2.2 <i>2.2</i>	312.9 <i>286.1</i>	1.9 <i>1.9</i>
Communications.....	23.1 <i>18.1</i>	0.3 <i>0.2</i>	15.0 <i>7.7</i>	2.1 <i>1.1</i>	0.7 <i>0.6</i>		38.8 <i>26.4</i>	0.2 <i>0.1</i>
Consumer and Corporate Affairs.....	27.4 <i>23.3</i>	0.3 <i>0.3</i>	1.5 <i>0.4</i>	0.2 <i>0.1</i>	0.3 <i>0.2</i>		29.2 <i>23.9</i>	0.2 <i>0.2</i>
Energy, Mines and Resources.....	146.0 <i>135.9</i>	1.8 <i>1.9</i>	7.4 <i>9.9</i>	1.0 <i>1.4</i>	14.1 <i>29.8</i>	0.2 <i>0.4</i>	167.5 <i>175.6</i>	1.0 <i>1.2</i>
Environment.....	193.0 <i>159.2</i>	2.4 <i>2.2</i>	40.1 <i>38.8</i>	5.6 <i>5.5</i>	15.0 <i>3.7</i>	0.2	248.1 <i>200.7</i>	1.5 <i>1.4</i>
External Affairs.....	91.2 <i>78.2</i>	1.2 <i>1.1</i>	9.3 <i>8.7</i>	1.3 <i>1.2</i>	284.0 <i>227.7</i>	3.8 <i>3.3</i>	384.5 <i>314.6</i>	2.4 <i>2.1</i>
Finance.....	2,166.3 <i>2,024.3</i>	27.1 <i>28.1</i>	0.4 <i>0.4</i>	0.1 <i>0.1</i>	1,610.6 <i>1,517.4</i>	21.7 <i>22.1</i>	3,777.3 <i>3,542.1</i>	23.5 <i>24.0</i>
Governor General and Lieutenant-Governors.....	1.3 <i>1.1</i>				0.1 <i>0.1</i>		1.4 <i>1.2</i>	
Indian Affairs and Northern Development.....	212.6 <i>204.4</i>	2.7 <i>2.8</i>	126.7 <i>104.9</i>	17.5 <i>14.8</i>	163.7 <i>126.4</i>	2.2 <i>1.8</i>	503.0 <i>435.7</i>	3.1 <i>2.9</i>
Industry, Trade and Commerce.....	117.4 <i>116.8</i>	1.5 <i>1.6</i>	1.2 <i>1.7</i>	0.2 <i>0.2</i>	286.6 <i>244.1</i>	3.9 <i>3.5</i>	405.2 <i>362.6</i>	2.5 <i>2.4</i>
Justice.....	30.1 <i>25.8</i>	0.4 <i>0.4</i>	0.4 <i>0.5</i>	0.1 <i>0.1</i>	2.9 <i>2.4</i>		33.4 <i>28.7</i>	0.2 <i>0.2</i>
Labour.....	27.0 <i>23.9</i>	0.3 <i>0.3</i>	0.5 <i>0.2</i>	0.1	0.4 <i>1.3</i>		27.9 <i>25.4</i>	0.2 <i>0.2</i>
Manpower and Immigration.....	331.1 <i>332.7</i>	4.2 <i>4.6</i>	1.5 <i>1.2</i>	0.2 <i>0.2</i>	446.1 <i>459.0</i>	6.0 <i>6.6</i>	778.7 <i>792.9</i>	4.8 <i>5.3</i>
National Defence.....	1,795.7 <i>1,650.7</i>	22.5 <i>22.9</i>	151.3 <i>209.8</i>	20.9 <i>29.7</i>	34.6 <i>34.7</i>	0.5 <i>0.5</i>	1,981.6 <i>1,895.2</i>	12.3 <i>12.8</i>
National Health and Welfare.....	110.2 <i>98.3</i>	1.4 <i>1.4</i>	10.5 <i>7.9</i>	1.5 <i>1.1</i>	2,788.5 <i>2,599.9</i>	37.6 <i>37.7</i>	2,909.2 <i>2,706.1</i>	18.2 <i>18.2</i>
National Revenue.....	216.5 <i>182.0</i>	2.7 <i>2.5</i>	3.8 <i>3.3</i>	0.5 <i>0.5</i>			220.3 <i>185.3</i>	1.4 <i>1.2</i>
Parliament.....	31.6 <i>31.4</i>	0.4 <i>0.4</i>	0.6 <i>0.6</i>	0.1 <i>0.1</i>	0.3 <i>0.6</i>		32.5 <i>32.6</i>	0.2 <i>0.2</i>
Post Office.....	454.0 <i>405.7</i>	5.7 <i>5.6</i>	9.6 <i>7.5</i>	1.3 <i>1.1</i>	0.1 <i>0.1</i>		463.7 <i>413.3</i>	2.9 <i>2.8</i>
Privy Council.....	32.9 <i>12.3</i>	0.4 <i>0.2</i>	0.6 <i>0.3</i>	0.1	1.5 <i>0.5</i>		35.0 <i>13.1</i>	0.2 <i>0.1</i>
Public Works.....	202.2 <i>195.6</i>	2.5 <i>2.7</i>	165.4 <i>140.3</i>	22.8 <i>19.9</i>	0.4 <i>2.3</i>		368.0 <i>338.2</i>	2.3 <i>2.2</i>
Regional Economic Expansion.....	89.8 <i>64.1</i>	1.1 <i>0.9</i>	6.4 <i>4.4</i>	0.9 <i>0.6</i>	262.2 <i>277.9</i>	3.6 <i>4.0</i>	358.4 <i>346.4</i>	2.2 <i>2.3</i>
Science and Technology.....	3.9 <i>2.3</i>		0.1 <i>0.1</i>		0.2		4.2 <i>2.4</i>	
Secretary of State.....	308.9 <i>270.4</i>	3.9 <i>3.8</i>	3.1 <i>1.8</i>	0.4 <i>0.3</i>	643.2 <i>590.6</i>	8.7 <i>8.7</i>	955.2 <i>862.8</i>	5.9 <i>5.8</i>
Solicitor General.....	267.4 <i>216.7</i>	3.4 <i>3.0</i>	28.3 <i>35.0</i>	3.9 <i>4.9</i>	8.8 <i>8.4</i>	0.1 <i>0.1</i>	304.5 <i>260.1</i>	1.9 <i>1.8</i>
Supply and Services.....	85.2 <i>73.9</i>	1.1 <i>1.0</i>	2.1 <i>1.6</i>	0.3 <i>0.2</i>	0.1 <i>0.1</i>		87.4 <i>75.6</i>	0.5 <i>0.5</i>
Transport.....	282.7 <i>249.1</i>	3.5 <i>3.4</i>	87.8 <i>103.5</i>	12.2 <i>14.7</i>	212.3 <i>149.4</i>	2.9 <i>2.2</i>	582.8 <i>502.0</i>	3.6 <i>3.4</i>
Treasury Board.....	415.8 <i>354.6</i>	5.2 <i>4.9</i>	9.6 <i>6.6</i>	1.3 <i>0.9</i>	78.5 <i>77.5</i>	1.1 <i>1.1</i>	503.9 <i>438.7</i>	3.1 <i>3.0</i>
Urban Affairs.....	88.7 <i>57.8</i>	1.1 <i>0.8</i>	25.6	3.6	47.1 <i>72.1</i>	0.6 <i>1.0</i>	161.4 <i>129.9</i>	1.0 <i>0.9</i>
Veterans Affairs.....	89.6 <i>88.5</i>	1.1 <i>1.2</i>	6.6 <i>4.9</i>	0.9 <i>0.7</i>	348.5 <i>329.9</i>	4.7 <i>4.8</i>	444.7 <i>423.3</i>	2.8 <i>2.9</i>
	7,986.1	100.0	721.5	100.0	7,413.1	100.0	16,120.7	100.0
	7,225.4	100.0	708.3	100.0	6,907.2	100.0	14,840.9	100.0

1971-72 figures in italics.

Agriculture

Expenditures of the Department of Agriculture together with those in respect of the Canadian Dairy Commission, the Canadian Livestock Feed Board and the Farm Credit Corporation amounted to \$313 million in 1972-73 compared with \$286 million in 1971-72.

TABLE 7
(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
AGRICULTURE	1972	1973	
Department—			
Production and marketing—			
Agricultural stabilization board— net operating loss.....	122.0	118.6	—3.4
Other.....	28.0	46.1	18.1
	150.0	164.7	14.7
Research program.....	50.7	54.3	3.6
Health of animals.....	27.3	30.4	3.1
Canadian Grain Commission.....	13.1	15.2	2.1
Administration and general.....	15.0	17.8	2.8
	256.1	282.4	26.3
Farm Credit Corporation—net operat- ing loss.....	8.9	8.4	—0.5
Canadian Dairy Commission.....	0.5	0.7	0.2
Canadian Livestock Feed Board.....	20.6	21.4	0.8
	286.1	312.9	26.8

Production and Marketing

Outlays of \$165 million were \$15 million more than in 1971-72 and included \$119 million in respect of the Agricultural Stabilization Board, \$11 million for production and \$9 million for marketing. In 1971-72 expenditure of \$150 million included \$122 million in respect of the Agricultural Stabilization Board, \$10 million for production and \$8 million for marketing.

The Agricultural Stabilization Act directs that, at the end of each fiscal year, the Minister of Finance shall determine the net profit or loss on the operations of the Agricultural Stabilization Board and if there is a net loss it shall be included in the department's estimates unless the Governor in Council rules otherwise.

Research

Costs in respect of research totalled \$54 million which included \$17 million for support services, \$15 million for crop research, \$7 million for general biology, \$7 million for animal research and \$4 million for soil research. In 1971-72 expenditures were \$51 million and included \$17 million for support research, \$14 million for crop research, \$7 million for general biology, \$6 million for animal research and \$3 million for soil research.

Health of animals

Expenditures of the health of animals program were \$30 million and included \$17 million for meat inspection, \$11 million for animal contagious diseases and \$4 million for animal pathology. In 1971-72 expenditures were \$27 million, \$14 million for meat inspection, \$9 million for animal contagious diseases and \$4 million for animal pathology.

Canadian Grain Commission

Expenditures of \$15 million in respect of the Commission included \$6 million for grain inspection, \$3 million for grain

weighing and \$4 million in respect of Canadian government elevators. In 1971-72 expenditures were \$13 million, \$5 million for grain inspection, \$2 million for grain weighing and \$3 million in respect of Canadian government elevators.

Farm Credit Corporation

The Farm Credit Act provides that the objects and purposes of the corporation are to make and to administer and supervise farm loans as provided in the Act.

During the year the corporation had a net operating loss of \$8 million which was charged to budgetary expenditure under parliamentary authority. In 1971-72 a net loss of \$9 million was charged to budgetary expenditure.

Canadian Dairy Commission

Outlays in respect of the administration of the Canadian Dairy Commission totalled \$656 thousand compared with \$535 thousand in 1971-72.

Canadian Livestock Feed Board

Outlays in respect of the Canadian Livestock Feed Board amounted to \$21 million in 1972-73, \$1 million more than in the previous fiscal year, and consisted mainly of freight assistance and grain storage costs on western feed grains.

The policy of payments of freight assistance at specified rates on western feed grains shipped to Eastern Canada and British Columbia as feed for livestock and poultry was made to ensure a fair equalization of feed grain prices in those areas.

Administration and general

These expenditures totalled \$18 million and included \$8 million for departmental administration, \$2 million for information and \$7 million for economics. In 1971-72 expenditures were \$15 million and included \$6 million for departmental administration, \$2 million for information and \$7 million for economics.

Communications

Expenditures of the Department of Communications totalled \$33 million of which \$18 million was for operating costs and \$15 million was for capital expenditures. In 1971-72 expenditures were \$22 million and included \$14 million for operating costs and \$8 million for capital expenditures. Also included under this heading are expenditures in respect of the Canadian Radio-Television Commission which were previously reported under the Secretary of State.

TABLE 8
(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
COMMUNICATIONS	1972	1973	
Communications and space applications research and development.....	12.7	21.6	8.9
Management of the radio frequency spectrum.....	2.5	3.0	0.5
Administration and general.....	6.5	8.8	2.3
	21.7	33.4	11.7
Canadian Radio-Television Commission.....	4.7	5.4	0.7
	26.4	38.8	12.4

Consumer and Corporate Affairs

Expenditures of the Department of Consumer and Corporate Affairs were \$29 million, \$5 million higher than comparable figures in 1971-72.

Outlays for consumer affairs were \$11 million compared with \$9 million in 1971-72; for corporate affairs they were \$10 million compared with \$9 million and for the Prices and Incomes Commission, which ceased on August 31, 1972, they were \$1 million compared with \$2 million.

TABLE 9

(in millions of dollars)

CONSUMER AND CORPORATE AFFAIRS	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Consumer affairs program.....	8.8	10.9	2.1
Corporate affairs program.....	8.7	9.9	1.2
Combines investigations and competition policy program.....	2.1	2.9	0.8
Prices and Incomes Commission.....	1.6	0.5	-1.1
Administration and general.....	2.7	5.0	2.3
	23.9	29.2	5.3

Energy, Mines and Resources

Expenditures of the Department of Energy, Mines and Resources, including those in respect of the Atomic Energy Control Board, Atomic Energy of Canada Limited and the National Energy Board were \$168 million compared with \$176 million in 1971-72.

TABLE 10

(in millions of dollars)

ENERGY, MINES AND RESOURCES	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Mineral and energy resources—			
Energy development.....	6.3	7.4	1.1
Mineral development.....	14.8	3.7	-11.1
Mining and metallurgical investigation and research.....	10.6	12.7	2.1
Geological research and surveys....	13.5	14.6	1.1
Marine geology and geophysics....	45.2	40.1	-5.1
Earth sciences—			
Field and air surveys.....	14.1	15.8	1.7
Geological research.....	2.1	2.1	
Research in geophysics.....	4.3	4.7	0.4
Other.....	9.8	8.1	-1.7
	30.3	30.7	0.4
Administration and general.....	7.8	6.3	-1.5
	83.3	77.1	-6.2
Atomic Energy Control Board.....	12.4	8.8	-3.6
Atomic Energy of Canada Limited.....	77.0	78.2	1.2
National Energy Board.....	2.9	3.4	0.5
	175.6	167.5	-8.1

Mineral and energy resources

Expenditures under this heading of \$40 million included \$7 million for energy development, \$4 million for mineral

development, \$13 million for mining and metallurgical investigation and research and \$15 million for geological research and surveys. In 1971-72 expenditures totalled \$45 million, \$6 million for energy development, \$15 million for mineral development, \$11 million for mining and metallurgical investigation and research and \$13 million for geological research and surveys.

Earth sciences

Expenditures for earth sciences for 1972-73 were \$31 million and included \$16 million for field and air surveys, \$2 million for geological research and \$5 million for research in geophysics and \$8 million for other items. In 1971-72 expenditures totalled \$30 million and included \$14 million for field and air surveys, \$2 million for geological research, \$4 million for research in geophysics and \$10 million for other items.

Atomic Energy Control Board

Expenditures of the Atomic Energy Control Board were \$9 million in 1972-73, \$4 million less than in the previous fiscal year.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited received \$78 million for its research program, of which \$52 million was for nuclear power development and utilization. In 1971-72 the company received \$77 million of which \$52 million was for nuclear power development and utilization.

National Energy Board

Outlays in respect of the National Energy Board were \$3 million, \$1 million more than in the previous year.

Environment

Expenditures totalled \$248 million compared with \$201 million in 1971-72.

TABLE 11

(in millions of dollars)

ENVIRONMENT	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Environmental quality—			
Environmental protection service.....	3.2	12.3	9.1
Water management service.....	60.2	60.8	0.6
Atmospheric environment service.....	25.6	38.5	12.9
Land inventory.....		4.4	4.4
	89.0	116.0	27.0
Renewable resources—			
Fisheries management and research.....	72.7	77.2	4.5
Forestry research and services.....	23.5	30.2	6.7
Canadian wildlife service.....	7.1	11.4	4.3
	103.3	118.8	15.5
Administration.....	8.4	13.3	4.9
	200.7	248.1	47.4

Environmental quality

Expenditures for this program totalled \$116 million and included \$61 million for water management services, \$39 million for atmospheric environment services, \$12 million for environmental protection services and \$4 million for land inventory. In 1971-72 expenditures of \$89 million included \$60 million for water management, \$26 million for atmospheric environment and \$3 million for environmental protection.

Renewable resources

Expenditures for the renewable resources program were \$119 million and included \$77 million for fisheries management and research, \$30 million for forestry research and service and \$12 million for the Canadian wildlife service. In 1971-72 expenditures were \$103 million and included \$73 million for fisheries, \$23 million for forestry and \$7 million for the Canadian wildlife service.

External Affairs

Expenditures of the Department of External Affairs, including the Canadian International Development Agency and the International Joint Commission, totalled \$385 million in 1972-73, \$70 million more than the total for 1971-72. The World Exhibitions program was transferred to this department from the Department of Industry, Trade and Commerce in 1972-73. Previous years figures have been adjusted for comparative purposes.

TABLE 12

(in millions of dollars)

EXTERNAL AFFAIRS	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Department—			
Headquarters operations.....	7.0	8.8	1.8
Foreign operations.....	62.4	71.1	8.7
Membership in and support of international organizations.....	17.6	20.8	3.2
World exhibitions.....	0.1	0.1	
Administration.....	8.3	8.9	0.6
	95.4	109.7	14.3
Canadian International Development Agency—			
Economic assistance.....	111.2	155.6	44.4
Technical assistance.....	40.2	39.7	—0.5
Grants to multilateral international assistance programs.....	29.9	32.2	2.3
Contributions to development assistance projects of Canadian organizations.....	11.9	16.1	4.2
International emergency relief.....	13.8	15.0	1.2
Other.....	11.7	15.7	4.0
	218.7	274.3	55.6
International Joint Commission.....	0.5	0.5	
	314.6	384.5	69.9

Department

Expenditures of the department totalled \$110 million of which \$ 71 million was for foreign operations, \$21 million was for membership in and support of international organizations,

\$9 million was for headquarters operations and \$9 million was for administration and general. In 1971-72 expenditures were \$95 million of which \$62 million was for foreign operations, \$18 million was for membership in and support of international organizations, \$7 million was for headquarters operations and \$8 million was for administration.

Canadian International Development Agency

Expenditures for this agency were \$274 million in 1972-73 compared with \$219 million in 1971-72. Included in these expenditures were \$156 million for economic assistance, \$40 million for technical assistance, \$32 million for grants to multilateral international assistance programs, \$16 million for contributions to development assistance projects of Canadian organizations and \$15 million for international emergency relief. In 1971-72 expenditures totalled \$219 million and included \$111 million for economic assistance, \$40 million for technical assistance, \$30 million for grants to multilateral international assistance programs, \$12 million for contributions to development assistance projects of Canadian organizations and \$14 million for international emergency relief.

Finance

Expenditures of the Department of Finance including those of the Auditor General, the Department of Insurance and Tariff Board were \$3,777 million compared with \$3,542 million in 1971-72.

The main changes were increases of \$142 million in public debt charges and \$76 million in fiscal transfer payments.

TABLE 13

(in millions of dollars)

FINANCE	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Public debt charges.....	2,009.6	2,151.6	142.0
Fiscal transfer payments.....	1,425.5	1,501.4	75.9
Municipal grants.....	57.2	62.2	5.0
Guaranteed loans.....	32.6	34.8	2.2
Forgiveness of indebtedness—			
Federal-Provincial Employment Loans Program, 1971.....		9.6	9.6
Premium, discount and exchange.....	1.5		—1.5
Administration and general.....	10.2	11.9	1.7
	3,536.6	3,771.5	234.9
Auditor General.....	3.9	4.2	0.3
Insurance.....	1.1	1.1	
Tariff Board.....	0.5	0.5	
	3,542.1	3,777.3	235.2

Public debt charges

Public debt charges consist of interest on public debt, the annual amortization of bond discounts and commissions, the cost of issuing new loans and other costs incurred in servicing the public debt. Additional interest in respect of the superannuation accounts has been charged to expenditures of the

Treasury Board (\$87 million), the Department of National Defence (\$77 million) and the Royal Canadian Mounted Police (\$5 million). Total charges were \$2,321 million for 1972-73 or 14 per cent of all budgetary expenditure compared with \$2,137 million or 14 per cent for 1971-72.

Interest on public debt totalled \$2,274 million of which \$1,681 million was in respect of unmatured debt and \$592 million in respect of other liabilities. In 1971-72 total interest was \$2,091 million of which \$1,578 million was for unmatured debt and \$513 million for other liabilities.

The increase of \$104 million in interest on unmatured debt reflected an increase in unmatured debt which rose from \$27,259 million at March 31, 1972 to \$29,038 million at March 21, 1973 and an increase in interest rates. The average interest rate on the unmatured debt rose from 5.83 per cent at March 31, 1972 to 6.05 per cent at March 31, 1973. The increase in interest on other liabilities was due mainly to increases of \$43 million in respect of the public service superannuation account and \$34 million in respect of the Canadian forces superannuation account.

Other public debt charges at \$47 million were \$1 million more than in 1971-72.

The following table shows the liability as at March 31 and interest charges for the fiscal year ended March 31, for the years 1969 to 1973 inclusive, with respect to unmatured debt, deposit and trust accounts, annuity, insurance and pension accounts and refundable corporation tax:

TABLE 15

(in millions of dollars)

	Liability as at March 31					Interest charges for fiscal year ended March 31, with respect to				
	Unmatured debt	Deposit and trust accounts ⁽¹⁾	Annuity, insurance and pension accounts ⁽²⁾	Refundable corporation tax	Total	Unmatured debt	Deposit and trust accounts	Annuity, insurance and pension accounts	Refundable corporation tax	Total
1969.....	22,101.0	511.8	10,520.1	140.8	33,273.7	1,136.1	5.9	289.9	10.6	1,442.5
1970.....	22,637.2	491.9	12,184.5	38.1	35,351.7	1,296.2	6.2	369.5	4.0	1,675.9
1971.....	25,201.2	439.2	13,802.7	3.1	39,446.2	1,424.3	7.5	445.2 ⁽³⁾	0.1	1,877.1
1972.....	27,258.5	600.2	15,576.3	1.9	43,436.9	1,577.8	7.9	505.2 ⁽³⁾		2,090.9
1973.....	29,038.5	616.1	17,128.5		46,783.1	1,681.5	7.6	584.6 ⁽³⁾		2,273.7

⁽¹⁾ No interest is payable on a portion of these amounts. Interest was paid on \$89.7 million in 1968-69; \$96.2 million in 1969-70; \$112.2 million in 1970-71; \$125.6 million in 1971-72 and \$150.9 million in 1972-73.

⁽²⁾ No interest is payable on a portion of these amounts. Interest was paid on \$7,777 million in 1968-69; \$8,543.7 million in 1969-70; \$9,279.0 million in 1970-71; \$10,051.1 million in 1971-72 and \$11,048.5 million in 1972-73.

⁽³⁾ Includes additional interest referred to in Table 14.

When considering the magnitude of these public debt charges and the burden they place upon the public treasury, it must be borne in mind that a substantial portion of the debt is attributable to, or is invested in, productive or earning assets. Therefore, in calculating the net burden of the government's annual interest charges, the income derived from loans, investments and other productive assets must be taken into account. For 1972-73 this income totalled \$1,265 million as shown in the non-tax revenue section under the heading "return on investments". This amount deducted from the gross total of \$2,274 million for interest as shown in Table

TABLE 14

(in millions of dollars)

INTEREST AND OTHER PUBLIC DEBT CHARGES	Fiscal year ended March 31		Increase or decrease(-)
	1972	1973	
Interest on public debt—			
Unmatured debt including treasury bills—			
Payable in Canadian dollars ..	1,561.7	1,664.1	102.4
Payable in foreign currencies....	16.1	17.4	1.3
	1,577.8	1,681.5	103.7
Other liabilities—			
Annuity, insurance and pension accounts	(1)377.9	415.3	37.4
Deposit and trust accounts	7.9	7.6	-0.3
	385.8	422.9	37.1
Total interest on public debt.....(1)	1,963.6	2,104.4	140.8
Other public debt charges—			
Annual amortization of bond discounts and commissions.....	41.5	42.0	0.5
Cost of issuing new loans.....	3.4	3.9	0.5
Servicing of public debt	1.1	1.3	0.2
	46.0	47.2	1.2
	(1)2,009.6	2,151.6	142.0

⁽¹⁾ Additional interest of \$58.7 million in 1971-72 and \$77.4 million in 1972-73 is included in National Defense expenditures; \$65.3 million in 1971-72 and \$87.4 million in 1972-73 in Treasury Board expenditures; and \$3.3 million in 1971-72 and \$4.5 million in 1972-73 in Royal Canadian Mounted Police expenditures.

16 leaves a net amount of \$1,009 million compared with a net amount of \$957 million in 1971-72. Measured as a percentage of the net debt the burden of the net annual interest charges was 5.89 per cent in 1972-73 compared with 5.34 per cent in 1971-72. As a percentage of the gross national product for the calendar year ending within the fiscal year, the relative burden was 0.97 per cent compared with 1.04 per cent in 1971-72.

The following table presents the gross interest charges, the return on investments, the net interest charges, the net debt and the net interest as a percentage of the net debt for the fiscal years ended March 31, 1969 to 1973 inclusive:

TABLE 16

(in millions of dollars)

Fiscal year ended March 31	Gross interest charges	Return on investments	Net interest charges	Net debt at March 31	Net interest as a percentage of net debt
					per cent
1969.....	1,442.5	695.1	747.4	17,335.9	4.31
1970.....	1,675.9	860.0	815.9	16,943.3	4.81
1971.....	1,877.1	1,000.2	876.9	17,322.4	5.06
1972.....	(1)2,090.9	1,133.2	957.7	17,936.7	5.34
1973.....	(1)2,273.7	1,264.5	1,009.2	17,455.8	5.89

(1)Includes additional interest referred to in Table 14.

Fiscal transfer payments to provinces

Budgetary expenditure under this heading was charged with \$1,501 million in 1972-73 compared with \$1,426 million in 1971-72.

TABLE 17

(in millions of dollars)

FISCAL TRANSFER PAYMENTS TO PROVINCES	Fiscal year ended March 31		Increase or decrease (-)
	1972	1973	
Payments under the Federal-Provincial Fiscal Arrangements Act ⁽¹⁾	1,118.4	1,189.2	70.8
Payments under the Established Programs (Interim Arrangements) Act.....	280.7	236.9	-43.8
Statutory subsidies.....	33.8	33.8	
Transfer of certain public utility tax receipts.....	24.6	80.9	56.3
Federal-Provincial Fiscal Revision Act (youth allowances) ⁽²⁾	-32.0	-39.4	-7.4
	1,425.5	1,501.4	75.9

(1)Gross prior to recovery of an excess abatement under the Federal-Provincial Fiscal Revision Act (youth allowances) to the Province of Quebec.

(2)Recovered from payments to the Province of Quebec under the Federal-Provincial Fiscal Arrangements Act.

TABLE 18

(in millions of dollars)

FISCAL, SUBSIDY AND OTHER PAYMENTS TO PROVINCES	Fiscal year ended March 31, 1973					Total
	Payments under fiscal arrangements	Payments under Interim Arrangements Act	Statutory subsidies	Recovery under the Federal-Provincial Fiscal Revision Act (youth allowances)	Transfer of certain public utilities tax receipts	
Newfoundland.....	114.0		9.7		3.3	127.0
Nova Scotia.....	147.0		2.2		3.7	152.9
Prince Edward Island.....	25.5		0.7		1.5	27.7
New Brunswick.....	125.2		1.8			127.0
Quebec.....	502.6	236.9	4.5	-39.4	12.1	716.7
Ontario.....	7.9		5.5		36.0	49.4
Manitoba.....	91.4		2.1		1.1	94.6
Saskatchewan.....	174.7		2.1		0.1	176.9
Alberta.....	0.9		3.1		18.9	22.9
British Columbia.....			2.1		3.3	5.4
Yukon and Northwest Territories.....					0.9	0.9
	1,189.2	236.9	33.8	-39.4	80.9	1,501.4

Charges to budgetary expenditure were \$237 million under the Established Programs (Interim Arrangements) Act in respect of the Province of Quebec in compensation to that province for its opting out of the following programs: hospital insurance and diagnostic services, old age assistance, disabled persons allowances, blind persons allowances, unemployment assistance and Canada assistance plan; and in part, the general health grants program. Payments totalled \$281 million in 1971-72.

Subsidies to provinces payable under the British North America Acts and other statutory authority were \$34 million, the same as in 1971-72.

The transfer of certain public utility tax receipts was \$81 million in 1972-73, \$56 million more than in 1971-72 and represented the transferable portion of income tax received from corporations whose main business was the distribution to, or generation for distribution to, the public of electrical energy, gas and steam.

The Federal-Provincial Fiscal Revision Act, 1964, provides that where, in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess and where for a taxation year ending in any fiscal year commencing on or after April 1, 1964 the federal revenue abatement in respect of a province providing schooling allowances exceeds the federal savings in that fiscal year in respect of that province, the amount of the excess may be deducted from any payment to that province under the Federal-Provincial Fiscal Arrangements Act or under any subsequent Act of the Parliament of Canada substituted therefor, or may be otherwise recovered as a debt due to Canada by that province. The abatement for the taxation year 1972 and the revised abatement for the taxation year 1971 in respect of the Province of Quebec exceeded the federal savings by \$39 million which has been recovered from payments to the province under the Federal-

Provincial Fiscal Arrangements Act; in 1971-72 the abatement for the taxation year 1971 exceeded the federal savings by \$32 million and was recovered.

In addition to the above payments, \$2,459 million in provincial income taxes collected by the federal government on behalf of the provinces was credited to the provincial tax collection agreements account in 1972-73 under the terms of the Federal-Provincial Fiscal Arrangements Act for allocation to the provinces compared with \$2,023 million in 1971-72. A more detailed explanation of these arrangements is given under Deposit and Trust Accounts in section 8.

A summary of payments, by provinces, during 1972-73 is given in Table 18.

Municipal grants

Payments to municipalities and provinces in lieu of taxes on federal property amounted to \$62 million compared with \$57 million in 1971-72.

Forgiveness of indebtedness, Federal-Provincial Employment Loans Program, 1971

This program was established by Vote L19a of Appropriation Act No. 4, 1971 which authorized the making of loans to provinces, provincial agencies and municipalities as defined in the Municipal Development and Loan Act, for the purpose of assisting in the creation of employment. In accordance with the terms and conditions of these loans the government has forgiven indebtedness in the amount of \$10 million during 1972-73.

Auditor General

Expenditures in respect of the Auditor General amounted to \$4 million in 1972-73, slightly higher than in the previous fiscal year.

Insurance

Expenditures in respect of Insurance were \$1 million, the same as in 1971-72.

Governor General and Lieutenant-Governors

Included in these expenditures are the salaries of the Governor General of Canada and the Lieutenant-Governors of the provinces and other expenses of these offices. Expenditures were \$1 million in 1972-73, the same as in 1971-72.

Indian Affairs and Northern Development

Expenditures of the Department of Indian Affairs and Northern Development were \$503 million for 1972-73 and included \$280 million for Indian and Eskimo affairs, \$138 million for northern development and \$73 million for conservation. In 1971-72 expenditures were \$436 million of which \$262 million was for Indian and Eskimo affairs, \$106 million was for northern development and \$58 million was for conservation.

In 1972-73 the Canals Division was transferred to this department from the Department of Transport; prior year's figures have been adjusted for comparative purposes.

TABLE 19

(in millions of dollars)

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Indian and Eskimo affairs—			
Education.....	120.0	120.4	0.4
Community affairs.....	109.8	124.4	14.6
Economic development.....	13.9	14.5	0.6
Consultation and negotiation.....	2.0	4.2	2.2
Other.....	16.0	16.5	0.5
	261.7	280.0	18.3
Northern development—			
Resource management and develop- ment.....	12.7	17.0	4.3
Territorial affairs.....	73.7	88.0	14.3
Northern roads and airstrips.....	18.2	30.9	12.7
Other.....	1.8	2.4	0.6
	106.4	138.3	31.9
Conservation—			
National parks.....	32.0	35.1	3.1
Historic sites.....	12.3	22.6	10.3
Canals.....	9.1	9.9	0.8
Other.....	5.0	5.8	0.8
	58.4	73.4	15.0
Administration.....	9.2	11.3	2.1
	435.7	503.0	67.3

Indian and Eskimo affairs

Expenditures for Indian and Eskimo affairs totalled \$280 million and included \$120 million for education (\$120 million in 1971-72), \$124 million for community affairs (\$110 million in 1971-72) and \$15 million for economic development (\$14 million in 1971-72).

Northern development

Expenditures for northern development totalled \$138 million and included \$88 million for territorial affairs (\$74 million in 1971-72), \$31 million for northern roads and airstrips (\$18 million in 1971-72) and \$17 million for resource management and development (13 million in 1971-72).

Conservation

Expenditures for conservation totalled \$73 million and included \$35 million in respect of national parks (\$32 million in 1971-72), \$23 million for historic sites (\$12 million in 1971-72) and \$10 million for canals (\$9 million in 1971-72).

Industry, Trade and Commerce

Expenditures under this heading consisted of \$349 million for the Department of Industry, Trade and Commerce, \$56 million for Statistics Canada and \$1 million for the Standards Council of Canada.

In 1972-73 the World Exhibitions program was transferred from this department to the Department of External Affairs. Prior years figures have been adjusted for comparative purposes.

TABLE 20

(in millions of dollars)

INDUSTRY, TRADE AND COMMERCE	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Trade-industrial program—			
Technological capability (defence)...	48.8	48.3	—0.5
Technological capability (non- defence).....	27.4	26.5	—0.9
Capital subsidies for the construc- tion of commercial and fishing vessels.....	10.2	31.5	21.3
General incentives to industry.....	31.3	32.0	0.7
Administration and general.....	63.6	52.3	—11.3
	181.3	190.6	9.3
Tourism program.....	11.6	16.7	5.1
Grains and oilseeds program.....	100.0	141.7	41.7
	292.9	349.0	56.1
Standards Council of Canada.....	0.5	0.5	
Statistics Canada.....	69.2	55.7	—13.5
	362.6	405.2	42.6

Trade-industrial program

Expenditures of the trade-industrial program totalled \$191 million in 1972-73 and included \$75 million for technological capability in industry (defence \$48 million, non-defence \$27 million), \$32 million for general incentives to industry for the expansion of scientific research and development in Canada and \$32 million in respect of capital subsidies for the construction of commercial and fishing vessels. In 1971-72 comparative expenditures totalled \$181 million and included \$76 million for technological capability in industry (defence \$49 million, non-defence \$27 million), \$31 million for general incentives to industry and \$10 million in respect of capital subsidies for the construction of commercial and fishing vessels.

Tourism program

Expenditures in respect of tourism were \$17 million compared with \$11 million in 1971-72.

Grains and oilseeds program

Expenditures under this program totalled \$142 million compared with \$100 million in 1971-72 and included \$22 million in respect of carrying costs of temporary wheat reserves (\$83 million in 1971-72), \$1 million in respect of the Prairie Grain Advance Payments Act (\$4 million in 1971-72) and \$46 million for the purchase of hopper cars and \$63 million under the two-price wheat program.

Statistics Canada

Expenditures of \$56 million in respect of Statistics Canada are \$13 million less than those of 1971-72 which included the costs of the 1971 census.

Justice

Expenditures of the Department of Justice, including those of the Law Reform Commission of Canada and the Tax Review Board, amounted to \$33 million compared with \$29 million in 1971-72.

TABLE 21

(in millions of dollars)

JUSTICE	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Legal services.....	7.8	8.7	0.9
Judges' salaries and allowances.....	13.6	15.3	1.7
Administration and general.....	6.9	7.7	0.8
Law Reform Commission of Canada..		1.1	1.1
Tax Review Board.....	0.4	0.6	0.2
	28.7	33.4	4.7

Judges' salaries and allowances were \$15 million compared with \$14 million in 1971-72, legal services were \$9 million compared with \$8 million in 1971-72 and administration and general costs were \$8 million compared with \$7 million in the previous year.

Labour

Expenditures of the Department of Labour including those in respect of Information Canada totalled \$28 million, compared with \$25 million in 1971-72.

Expenditures of Information Canada were previously shown under the Department of Supply and Services. Prior year's figures have been adjusted for comparative purposes.

TABLE 22

(in millions of dollars)

LABOUR	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Employment standards.....	3.3	3.7	0.4
Research and development.....	3.6	2.5	—1.1
Industrial relations.....	1.7	2.0	0.3
Payments of compensation respecting public service employees and mer- chant seamen.....	5.4	6.4	1.0
Administration and general.....	3.3	4.2	0.9
	17.3	18.8	1.5
Information Canada.....	8.1	9.1	1.0
	25.4	27.9	2.5

Department

Expenditures of the department were \$19 million, \$1 million more than in 1971-72.

Information Canada

Expenditures for Information Canada were \$9 million compared with \$8 million in 1971-72.

Manpower and Immigration

Expenditures of the Department of Manpower and Immigration including those of the Immigration Appeal Board and the Unemployment Insurance Commission totalled \$779 million compared with \$793 million in 1971-72.

TABLE 23

(in millions of dollars)

MANPOWER AND IMMIGRATION	Fiscal year ended March 31		Increase or decrease (-)
	1972	1973	
Development and utilization of manpower—			
Employment and training services....	488.8	666.7	177.9
Co-operation with the provinces in the provision of training facilities	76.1		-76.1
Administration and general.....	11.0	16.6	5.6
	575.9	683.3	107.4
Immigration—			
Recruitment selection.....	10.4	18.2	7.8
Enforcement and control.....	8.5	10.6	2.1
Administration.....	3.8	3.2	0.6
	22.7	32.0	9.3
Program development.....	6.3	6.8	0.5
Immigration Appeal Board.....	0.9	1.0	0.1
Administration and general.....	13.7	15.9	2.2
	619.5	739.0	119.5
Unemployment Insurance Commission—			
Government's contribution to the unemployment insurance fund.....	92.1		-92.1
Benefits to fishermen.....		36.8	36.8
Administration and general.....	81.3	2.9	-78.4
	173.4	39.7	-133.7
	792.9	778.7	-14.2

Development and utilization of manpower

These expenditures totalled \$683 million compared with \$576 million in 1971-72 and included \$667 million for employment and training services and local improvement programs. In 1971-72 comparative amounts were \$489 million for employment and training services and \$76 million for provision of training facilities.

Immigration

Outlays for immigration totalled \$32 million compared with \$23 million in the previous year and included \$18 million for recruitment selection (\$10 million in 1971-72) and \$11 million for enforcement and control (\$9 million in 1971-72).

Program development

Expenditures for program development were \$7 million in 1972-73, \$1 million more than in 1971-72.

Immigration Appeal Board

Expenditures of the Board were \$1 million, the same as in 1971-72.

Unemployment Insurance Commission

Expenditures of the commission amounted to \$40 million of which \$37 million was in respect of benefits to fishermen. Expenditures of \$173 million in 1971-72 included the govern-

ment's contribution to the fund of \$92 million and cost of administration of \$81 million.

These are no comparable expenditures in 1972-73 to those made in 1971-72 for the government's contribution to the Unemployment Insurance Account or for the costs of operations of the Commission; these operating costs are now a direct charge to the account and under the Unemployment Insurance Act, 1971 the government is not required to make a contribution to the account until April 1, 1973.

Unemployment benefit payments are not charged to budgetary expenditure but are paid from the Unemployment Insurance Account. Further information about the account is given under the liability category "social security accounts" in section 8 of this volume.

National Defence

Expenditures of the Department of National Defence including those for Defence Construction (1951) Limited totalled \$1,982 million for 1972-73, \$86 million more than the total for 1971-72.

In addition to these expenditures, there were net disbursements of \$7 million in 1972-73 from the surplus Crown assets account compared with net disbursements of \$24 million in 1971-72.

TABLE 24

(in millions of dollars)

NATIONAL DEFENCE	Fiscal year ended March 31		Increase or decrease (-)
	1972	1973	
Canadian Armed Forces—			
Operating expenditures.....	1,391.9	1,486.9	95.0
Capital expenditures.....	206.2	147.6	-58.6
Military pensions, pension contributions and other benefits—			
Canadian forces superannuation account—			
Government's contribution.....	73.8	79.0	5.2
Amortization of deferred charges.....	66.3	90.3	24.0
Additional interest on the balance.....	58.7	77.4	18.7
	198.8	246.7	47.9
Other pensions, contributions and other benefits.....	20.7	21.1	0.4
Other.....	0.1		- 0.1
	1,817.7	1,902.3	84.6
Defence research.....	47.0	46.3	- 0.7
Mutual aid to NATO countries including contributions towards military costs of NATO.....	13.8	14.3	0.5
Civil emergency measures.....	4.9	5.4	0.5
Defence Construction (1951) Limited..	2.7	2.9	0.2
Administration and general.....	9.1	10.4	1.3
	1,895.2	1,981.6	86.4

Canadian Armed Forces

Expenditures of \$1,902 million for defence services included \$1,487 million for operating expenditures, \$148 million for capital expenditures and \$268 million for military pensions, pension contributions and other benefits. In 1971-72 expenditures of \$1,818 million included \$1,392 million for operating expenditures, \$206 million for capital expenditures and \$220 million for military pensions, pension contributions and other benefits.

Military pensions, pension contributions and other benefits included \$79 million in respect of the government's contribution to the Canadian forces superannuation account, \$90 million for amortization of deferred charges and \$77 million in respect of additional interest on the balance in the superannuation account. In 1971-72 the government's contribution was \$74 million and amortization of deferred charges was \$66 million and additional interest was \$59 million.

The government's contribution to the Canadian forces superannuation account consists of an amount equal to $1\frac{1}{2}$ times the contributions of the permanent services personnel.

Further details of the superannuation account may be found in sections 8 and 10 of this volume under the liability category "annuity, insurance and pension accounts" and under the asset category "deferred charges".

Defence research

Expenditure for defence research totalled \$46 million, \$1 million less than in 1971-72 and consisted of \$36 million for operating expenditures (\$36 million in 1971-72), \$3 million for capital expenditures (\$3 million in 1971-72) and \$7 million for contributions for research (\$8 million in 1971-72).

Mutual aid to NATO countries

Expenditures in the amount of \$14 million for mutual aid to NATO countries including contributions towards military costs of NATO were \$1 million more than in 1971-72.

Civil emergency measures

Expenditures in respect of civil emergency measures were \$5 million, \$1 million more than in 1971-72.

Defence Construction (1951) Limited

Expenses incurred by the company in procuring the construction of defence projects on behalf of the Department of National Defence and such other projects as approved by Treasury Board totalled \$3 million, approximately the same as 1971-72.

National Health and Welfare

Expenditures of the Department of National Health and Welfare including those of the Medical Research Council totalled \$2,909 million compared with \$2,706 million in 1971-72, an increase of \$203 million. In 1972-73 a new program "Non-medical use of drugs" was established and the functions of the Health Services Program were transferred to other branches. Prior year's figures have been adjusted for comparative purposes.

The main changes were increases of \$167 million in respect of health insurance and resources and \$20 million in respect of income security and social assistance.

TABLE 25

(in millions of dollars)

NATIONAL HEALTH AND WELFARE	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Health insurance and resources—			
Government's contributions under the Hospital Insurance and Diagnostic Services Act.....	844.6	960.5	115.9
Health Resources Fund Act.....	37.0	37.0	
Medical Care Act.....	576.5	630.8	54.3
Other.....	17.8	14.2	—3.6
	1,475.9	1,642.5	166.6
Income security and social assistance—			
Family allowances.....	554.4	548.6	—5.8
Youth allowances.....	59.7	59.2	—0.5
Family assistance.....	2.2	2.0	—0.2
Canada assistance plan—payments to provinces.....	456.0	475.6	19.6
Other.....	26.9	34.1	7.2
	1,099.2	1,119.6	20.4
Medical services.....	49.9	50.9	1.0
Non-medical use of drugs.....	3.8	6.6	2.8
Health protection.....	24.4	31.3	6.9
Fitness and amateur sport.....	8.5	11.2	2.7
Administration.....	8.3	9.0	0.7
	2,670.0	2,871.1	201.1
Medical Research Council—			
Scholarships and grants in aid of research.....	35.6	37.5	1.9
Administration.....	0.5	0.6	0.1
	36.1	38.1	2.0
	2,706.1	2,909.2	203.1

HEALTH INSURANCE AND RESOURCES

Expenditures for health insurance and resources amounted to \$1,643 million in 1972-73 compared with \$1,476 million in 1971-72. The main changes were increases of \$116 million in contributions under the Hospital Insurance and Diagnostic Services Act and \$54 million in contributions under the Medical Care Act.

Government's contributions under the Hospital Insurance and Diagnostic Services Act

The Hospital Insurance and Diagnostic Services Act authorizes the Minister with the approval of the Governor in Council to enter into an agreement with any province to provide for the payment by Canada of contributions towards the cost of eligible hospital and diagnostic services incurred by the province. Agreements were made with all the provinces and territories, but under a federal-provincial agreement the Province of Quebec subsequently opted out of the program in 1962-63.

Contributions to the provinces in 1972-73 under this act were \$961 million compared with \$845 million in 1971-72.

TABLE 26

(in millions of dollars)

GOVERNMENT'S CONTRIBUTIONS UNDER THE HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Newfoundland.....	27.1	30.6	3.5
Nova Scotia.....	42.8	47.2	4.4
Prince Edward Island.....	5.2	6.2	1.0
New Brunswick.....	34.8	39.3	4.5
Ontario.....	427.5	485.1	57.6
Manitoba.....	53.5	64.4	10.9
Saskatchewan.....	49.5	55.2	5.7
Alberta.....	94.8	105.8	11.1
British Columbia.....	107.1	123.3	16.2
Yukon and Northwest Territories.....	2.3	3.4	1.1
	844.6	960.5	115.9

Health resources fund

The Health Resources Fund Act provides for the establishment of a health resources fund to assist provinces in the acquisition, construction and renovation of health training facilities and research institutions.

Expenditures in 1972-73 amounted to \$37 million, the same as in 1971-72.

TABLE 27

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HEALTH RESOURCES FUND ACT	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Newfoundland.....	0.7	5.9	5.2
Nova Scotia.....	1.2	0.8	-0.4
Prince Edward Island.....	(1)	0.1	0.1
New Brunswick.....		0.6	0.6
Quebec.....	7.2	0.7	-6.5
Ontario.....	17.4	15.4	-2.0
Manitoba.....	0.7	4.9	4.2
Saskatchewan.....	2.9	2.8	-0.1
Alberta.....	4.6	5.1	0.5
British Columbia.....	2.3	0.6	-1.7
Northwest Territories.....		0.1	0.1
	37.0	37.0	

(1) Less than \$50,000.

Contributions under the Medical Care Act

The Medical Care Act authorizes the payment of contributions by Canada towards the cost of insured medical care services incurred by the provinces pursuant to provincial medical care insurance plans.

The Provinces of Saskatchewan and British Columbia became participating provinces effective July 1, 1968, Nova Scotia, Newfoundland and Manitoba effective April 1, 1969, Alberta effective July 1, 1969, Ontario effective October 1, 1969, Quebec effective November 1, 1970, Prince Edward Island effective December 1, 1970, New Brunswick effective January 1, 1971, the Northwest Territories effective April 1, 1971 and the Yukon Territory effective April 1, 1972.

Payments were \$631 million in 1972-73 compared with \$577 million in 1971-72.

TABLE 28

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE MEDICAL CARE ACT	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Newfoundland.....	14.4	15.3	0.9
Nova Scotia.....	20.7	22.6	1.9
Prince Edward Island.....	2.9	3.2	0.3
New Brunswick.....	16.2	18.5	2.3
Quebec.....	159.8	175.2	15.4
Ontario.....	203.7	225.0	21.3
Manitoba.....	27.5	30.2	2.7
Saskatchewan.....	25.4	26.6	1.2
Alberta.....	45.0	48.0	3.0
British Columbia.....	60.0	64.7	4.7
Northwest Territories.....	0.9	1.0	0.1
Yukon Territory.....		0.5	0.5
	576.5	630.8	54.3

INCOME SECURITY AND SOCIAL ASSISTANCE

Expenditures for income security and social assistance totalled \$1,119 million in 1972-73, \$20 million more than the total of \$1,099 million in 1971-72, due mainly to an increase of payments to provinces under the Canada assistance plan.

Family allowances

Family allowances accounted for \$549 million of the total, \$6 million less than in 1971-72. These allowances are payable in respect of all children under sixteen years of age, resident in Canada, with minor exceptions such as in the case of children of immigrants who must reside in Canada one year before family allowance is payable. The monthly allowance is \$6 if the child is under 10 years of age and \$8 in the group 10 to 15.

The number of families and number of children in receipt of family allowances payments in the month of March and the total payments in each of the fiscal years ended March 31, 1969 to 1973, inclusive, are shown in the following table:

TABLE 29

FAMILY ALLOWANCES

Fiscal year ended March 31	Number of families March (in thousands)	Number of children March (in thousands)	Payments (in millions of dollars)
1969.....	2,937	6,883	560.2
1970.....	2,978	6,865	560.0
1971.....	3,024	6,824	557.9
1972.....	3,063	6,783	554.4
1973.....	3,110	6,757	548.6

Family assistance

Children of immigrants and settlers are eligible for family assistance at the same rates as family allowances during their first year of residence in Canada. Payments amounted to \$2 million, approximately the same as in 1971-72.

Youth allowances

Youth allowances totalled \$59 million compared with \$60 million in 1971-72. These allowances, under provision of the Youth Allowances Act, are payable at the rate of \$10 per

month in respect of persons resident in Canada who have attained the age of 16 years and have not attained the age of 18 years and who are in full time attendance at a school or university or are by reasons of mental or physical deficiency precluded from attending school or university.

TABLE 30

(in millions of dollars)

FAMILY ALLOWANCES, FAMILY ASSISTANCE AND YOUTH ALLOWANCES PAYMENTS	Fiscal year ended March 31			
	Family allowances	Family assistance	Youth allowances	Total
Newfoundland.....	16.9	(1)	2.1	19.0
Nova Scotia.....	20.7		3.2	23.9
Prince Edward Island.....	3.1		0.5	3.6
New Brunswick.....	17.5		2.7	20.2
Quebec.....	152.6	0.3		152.9
Ontario.....	190.3	1.1	28.8	220.2
Manitoba.....	24.4	0.1	3.7	28.2
Saskatchewan.....	23.6		3.8	27.4
Alberta.....	44.2	0.2	6.4	50.8
British Columbia.....	53.4	0.4	7.9	61.7
Northwest and Yukon Territories.....	1.9		0.1	2.0
	548.6	2.1	59.2	609.9

(1) Less than \$50,000.

No payments were made under this act in respect of persons resident in the Province of Quebec. However, under authority of the Federal-Provincial Fiscal Revision Act, 1964, abatements in federal income taxes otherwise payable by individuals resident in the Province of Quebec were allowed in compensation for the fact that the payment of youth allowances had been assumed by the province and to allow for the imposition of the required provincial income taxes.

Canada assistance plan

Payments to the provinces under the Canada assistance plan totalled \$476 million compared with \$456 million in 1971-72. The Canada Assistance Plan Act, which was enacted in 1966, authorized the federal government to enter into agreements with the provinces for sharing the costs of assistance and welfare services provided by the provinces, territories and municipalities to persons in need, including the costs of food, shelter, clothing, fuel and utilities, essential household supplies, expenses incidental to a trade, care in a home for special care, travel and transportation, funerals and burials, health care services, prescribed welfare services including rehabilitation, and comfort allowances. The rate of the federal contribution is 50 per cent of the shareable costs; the rates for assistance granted and the specific conditions of eligibility applied are determined by the provinces and their municipalities and take into account the budgetary requirements as well as the income and resources of the applicants. Contributions under this plan have replaced certain contributions which formerly had been made under the Old Age Assistance Act, the Disabled Persons Act, the Blind Persons Act and the Unemployment Assistance Act.

Under federal-provincial agreement the Province of Quebec has opted out of a major portion of this program.

TABLE 31

(in millions of dollars)

CANADA ASSISTANCE PLAN	Fiscal year ended March 31		Increase or decrease (-)
	1972	1973	
Newfoundland.....	25.6	26.0	0.4
Nova Scotia.....	21.9	22.2	0.3
Prince Edward Island.....	4.0	4.4	0.4
New Brunswick.....	20.2	22.9	2.7
Quebec.....	(1)	0.5	0.5
Ontario.....	211.0	210.5	-0.5
Manitoba.....	36.3	36.2	-0.1
Saskatchewan.....	25.3	29.1	3.8
Alberta.....	42.8	53.1	10.3
British Columbia.....	68.6	70.0	1.4
Yukon and Northwest Territories.....	0.3	0.7	0.4
	456.0	475.6	19.6

(1) Less than \$50,000.

MEDICAL SERVICES

Outlays in respect of medical services amounted to \$51 million of which \$41 million was for Indian health services, \$15 million was for northern health services and \$1 million was for immigration medical services. In 1971-72 expenditures were \$50 million of which \$38 million was for Indian health services, \$13 million was for northern health services and \$1 million was for immigration medical services.

NON-MEDICAL USE OF DRUGS

Outlays in respect of this program amounted to \$7 million in 1972-73 and included \$6 million in respect to abuse of drugs and \$1 million relating to use of tobacco. In 1971-72 expenditures were \$4 million.

HEALTH PROTECTION

These services included the administration of the Food and Drugs, the Proprietary or Patent Medicine and the Narcotic Control Acts. Outlays of \$31 million were \$7 million more than in 1971-72.

MEDICAL RESEARCH COUNCIL

Expenditures of the Medical Research Council amounted to \$38 million compared with \$36 million in 1971-72.

Scholarships and grants in aid of research, which accounted for most of these expenditures, were \$2 million more than in the previous fiscal year.

National Revenue

Expenditures of the Department of National Revenue amounted to \$220 million, an increase of \$35 million over the 1971-72 total.

TABLE 32

(in millions of dollars)

NATIONAL REVENUE	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Customs and excise.....	84.9	94.8	9.9
Taxation.....	100.4	125.5	25.1
	185.3	220.3	35.0

Customs and excise

Outlays of \$95 million in respect of the collection of customs import duties, excise taxes and excise duties were \$10 million higher than in 1971-72 and included \$64 million for customs operations, \$20 million in connection with excise taxes and \$8 million for general administration. In 1971-72 outlays of \$85 million included \$63 million for customs operations, \$14 million in connection with excise taxes and \$6 million for general administration.

Taxation

Outlays of \$125 million in respect of taxation were \$25 million higher than in 1971-72. Outlays for district offices totalled \$99 million compared with \$77 million in 1971-72 and general administration costs were \$26 million compared with \$15 million in the previous fiscal year.

Parliament

Costs of Parliament in the amount of \$33 million were the same as in 1971-72.

TABLE 33

(in millions of dollars)

PARLIAMENT	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
House of Commons.....	25.7	25.7	
The Senate.....	5.7	5.4	-0.3
Library of Parliament.....	1.2	1.4	0.2
	32.6	32.5	-0.1

Post Office

Gross expenditures of the Post Office were \$551 million compared with \$496 million in 1971-72. Salaries and allowances were \$424 million compared with \$372 million in the previous year and transportation of mail costs were \$91 million compared with \$96 million in the previous year.

However, as authorized by the Post Office Act, remuneration of postmasters and staffs at revenue and semi-staff offices and certain other disbursements are paid from revenue. These payments amounted to \$57 million (\$56 million in 1971-72). Also Post Office Vote 1, authorized that revenue arising from services thereunder be credited thereto. This revenue amounted to \$30 million compared with \$27 million

in 1971-72. Consequently net expenditures were \$464 million compared with \$413 million in 1971-72.

As net post office receipts totalled \$470 million as shown in the revenue section of this report and net expenditures totalled \$464 million there was a net operating surplus of \$6 million. In 1971-72 net receipts were \$404 million and net expenditures were \$413 million resulting in an operating deficit of \$9 million.

However, it is to be noted that post office expenditures do not reflect any charges for premises occupied by the Post Office or for certain accounting and miscellaneous services provided by other departments, nor does post office revenue reflect any receipts from the franking privilege covering parliamentary and departmental mail or other miscellaneous services provided for other departments and agencies. The services provided free by other departments were valued at \$107 million and those provided free by the Post Office were valued at \$5 million compared with \$93 million and \$14 million respectively in 1971-72.

TABLE 34

(in millions of dollars)

POST OFFICE	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Operating expenditures—			
Salaries and allowances—			
Headquarters, regional and district offices, staff post offices and railway mail services.....	321.9	372.1	50.2
Postmasters and staff—			
Revenue offices.....	12.5	12.8	0.3
Semi-staff offices.....	31.1	32.1	1.0
Sub postmasters.....	6.8	7.2	0.4
	372.3	424.2	51.9
Transportation of mail—			
Rail.....	10.8	11.3	0.5
Land.....	52.0	43.0	-9.0
Air.....	28.2	30.6	2.4
Water.....	1.3	1.1	-0.2
Payments to foreign postal administrations.....	4.1	4.9	0.8
	96.4	90.9	-5.5
Other.....	19.6	26.3	6.7
	488.3	541.4	53.1
Capital expenditures.....	7.7	9.6	1.9
Grants and contributions.....	0.1	0.1	
Gross expenditure.....	496.1	551.1	55.0
Less:			
Expenditures charged directly to revenue under the Post Office Act.....	-55.8	-57.1	-1.3
	440.3	494.0	53.7
Less:			
Revenue credited to appropriations.....	-27.0	-30.3	-3.3
Net expenditure.....	413.3	463.7	50.4

Privy Council

Expenditures for Privy Council, including those of the Chief Electoral Officer, the Commissioner of Official Languages, the Economic Council of Canada and the Public Service Staff Relations Board totalled \$35 million \$22 million

more than in 1971-72. Expenditures of the Chief Electoral Officer were \$19 million higher than in 1971-72 due to the costs of the 1972 election.

TABLE 35

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1972	1973	
PRIVY COUNCIL			
Administration and general.....	7.4	9.4	2.0
Chief Electoral Officer.....	1.2	20.2	19.0
Commissioner of Official Languages.....	0.9	1.0	0.1
Economic Council of Canada.....	2.1	2.6	0.5
Public Service Staff Relations Board.....	1.5	1.8	0.3
	13.1	35.0	21.9

The program, Secretariat for Science Policy and Technology, and Science Council of Canada previously reported under Privy Council are now reported under a new department, Science and Technology. Prior years figures have been adjusted for comparative purposes.

Public Works

Expenditures of the Department of Public Works totalled \$368 million in 1972-73 compared with \$338 million in 1971-72.

This department now includes Real Property Services transferred from the department of Transport. Prior years figures have been adjusted for comparative purposes.

TABLE 36

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1972	1973	
PUBLIC WORKS			
Accommodation services—			
General purpose buildings.....	171.5	184.4	12.9
Single purpose buildings.....	76.2	97.9	21.7
Other.....	10.5	9.0	-1.5
	258.2	291.3	33.1
Transportation and other engineering services—			
Contributions to provinces under terms of the Trans-Canada Highway Act.....	2.3		-2.3
Other.....	12.9	16.1	3.2
	15.2	16.1	0.9
Marine services.....	34.4	28.3	-6.1
Professional and technical services.....	16.6	17.4	0.8
Administration and general.....	13.8	14.9	1.1
	338.2	368.0	29.8

Accommodation services

Expenditures for accommodation services were \$291 million, \$33 million higher than the total for 1971-72.

Outlays for general purpose buildings were \$184 million compared with \$172 million in 1971-72, outlays for single

purpose buildings were \$98 million compared with \$76 million in 1971-72 and outlays for program management were \$9 million compared with \$11 million in 1971-72.

Transportation and other engineering services

Expenditures for transportation and other engineering services were \$16 million, \$1 million more than in the previous year.

Marine services

Expenditures for marine services amounted to \$28 million in 1972-73, \$6 million less than in the previous year.

Regional Economic Expansion

Expenditures for the Department of Regional Economic Expansion including those for the Cape Breton Development Corporation totalled \$358 million compared with \$346 million in 1971-72.

Departmental expenditures in 1972-73 totalled \$300 million and included \$91 million for industrial incentives, \$102 million for social adjustment and rural economic development, \$89 million for infrastructure assistance and \$19 million for development planning. In 1971-72 expenditures were \$309 million and included \$106 million for industrial incentives, \$88 million for social adjustment and rural development, \$96 million for infrastructure assistance and \$19 million for development planning.

Payments to the Cape Breton Development Corporation totalled \$58 million compared with \$38 million in 1971-72.

TABLE 37

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1972	1973	
REGIONAL ECONOMIC EXPANSION			
Department—			
Development planning.....	18.8	18.8	
Industrial incentives.....	105.5	91.0	-14.5
Infrastructure assistance.....	96.1	88.8	-7.3
Social adjustment and rural economic development.....	88.2	101.5	13.3
	308.6	300.1	-8.5
Cape Breton Development Corporation—			
Payments to the corporation covering mining losses.....	28.9	32.6	3.7
Payment to the corporation for capital expenditures.....		9.5	9.5
Payment to the corporation under sections 22 and 23 of the Act.....		1.5	1.5
Payment to the corporation under sections 19 and 24 of the Act.....	8.9	14.7	5.8
	37.8	58.3	20.5
	346.4	358.4	12.0

Science and Technology

This is a new ministry which includes the Secretariat for Science Policy and Technology program and Science Council of Canada previously under Privy Council.

Expenditures in 1972-73 were \$4 million compared with \$2 million in 1971-72.

TABLE 38

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
SCIENCE AND TECHNOLOGY			
Ministry.....	1.1	2.9	1.8
Science Council of Canada.....	1.3	1.3	
	2.4	4.2	1.8

Secretary of State

Included under this heading are expenditures of the Department of the Secretary of State and those in respect of the Canada Council, the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, the Company of Young Canadians, the National Arts Centre Corporation, the National Film Board, the National Library, the National Museums of Canada, the Public Archives, the Public Service Commission and the Representation Commissioner.

Expenditures in respect of the Canadian Radio-Television Commission previously reported under Secretary of State are now reported under Communications.

Expenditures totalled \$955 million in 1972-73 compared with \$863 million in 1971-72.

The development of bilingualism in the public service was transferred from this department to Treasury Board in 1972-73; prior year's figures have been adjusted for comparative purposes.

TABLE 39

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
SECRETARY OF STATE			
Department—			
Post-secondary education payments to provinces.....	450.5	481.1	30.6
Bilingualism development.....	78.1	72.9	-5.2
Citizenship.....	18.3	23.7	5.4
Opportunities for youth.....	24.7	33.9	9.2
Arts and culture.....	2.3	8.1	5.8
Translation bureau.....	11.1	13.6	2.5
Centenary of British Columbia.....	9.8		-9.8
Administration and general.....	3.9	4.8	0.9
	598.7	638.1	39.4
Canada Council.....	26.3	32.0	5.7
Canadian Broadcasting Corporation.....	181.0	205.0	24.0
Canadian Film Development Corporation.....	1.8	2.6	0.8
Company of Young Canadians.....	1.9	2.0	0.1
National Arts Centre Corporation.....	3.0	3.7	0.7
National Film Board.....	12.0	14.7	2.7
National Library.....	3.7	4.9	1.2
National Museums of Canada.....	11.2	19.3	8.1
Public Archives.....	3.7	5.8	2.1
Public Service Commission.....	19.4	25.7	6.3
Representation Commissioner.....	0.1	1.4	1.3
	862.8	955.2	92.4

Department

Payments to provinces for post-secondary education, pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967, totalled \$481 million compared with \$451 million in 1971-72; outlays in respect of the bilingualism development program were \$73 million compared with \$78 million in 1971-72; outlays for citizenship were \$24 million compared with \$18 million in 1971-72 outlays for the opportunity for youths program were \$34 million compared with \$25 million and outlays for the translation bureau were \$14 million compared with \$11 million in 1971-72.

Canada Council

The Canada Council received a grant of \$32 million for the purposes of the arts, humanities and social sciences compared with \$26 million in the previous fiscal year.

Canadian Broadcasting Corporation

Payments by the government to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service, and charged to budgetary expenditure, totalled \$205 million, \$24 million more than in 1971-72.

In addition, loans in the amount of \$22 million were made to the corporation for capital purposes in 1972-73 and repayments by the corporation were \$8 million.

The financial statements of the corporation for the fiscal year ended March 31, 1973 are shown in Volume III of this report.

Canadian Film Development Corporation

Outlays for the Canadian Film Development Corporation were \$3 million in 1972-73 compared with \$2 million in the previous year.

Company of Young Canadians

Payments to the Company of Young Canadians in 1972-73 were \$2 million, the same as in the previous year.

National Arts Centre Corporation

Payments to the National Arts Centre Corporation amounted to \$4 million, compared with \$3 million in 1971-72.

National Film Board

Expenditures in respect of the National Film Board were \$15 million, \$3 million more than in the previous year.

National Library

Outlays in respect of the National Library were \$5 million, \$1 million higher than in the previous year.

National Museums of Canada

(including the National Gallery of Canada)

Expenditures in respect of the National Museums of Canada were \$19 million in 1972-73, \$8 million more than in the previous year.

Public Archives

Expenditures in respect of the Public Archives amounted to \$6 million in 1972-73, \$2 million more than in the previous year.

Public Service Commission

Expenditures in respect of the Public Service Commission were \$26 million in 1972-73 and included \$9 million in respect of staffing and \$12 million for language. In 1971-72 expenditures totalled \$19 million and included \$6 million in respect of staffing and \$10 million for language.

Solicitor General

Expenditures of the Department of the Solicitor General including net expenditures of the Royal Canadian Mounted Police totalled \$305 million in 1972-73, \$44 million more than in the previous year. The main changes were increases of \$35 million in respect of the Royal Canadian Mounted Police and \$8 million in respect of correctional services.

TABLE 40

(in millions of dollars)

SOLICITOR GENERAL	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Royal Canadian Mounted Police—			
Law enforcement—			
Police services under contract.....	89.2	108.6	19.4
Enforcement of federal statutes and executive orders.....	50.5	63.7	13.2
Administration.....	22.8	27.7	4.9
Support services.....	14.6	14.1	—0.5
National police services.....	12.8	16.8	4.0
	189.9	230.9	41.0
Pensions and other benefits—			
Pensions.....	8.0	8.4	0.4
Royal Canadian Mounted Police superannuation account—			
Government's contribution.....	11.1	13.2	2.1
Amortization of deferred charges.....	7.9	8.2	0.3
Additional interest.....	3.3	4.5	1.2
Other.....	1.7	2.4	0.7
	32.0	36.7	4.7
Gross expenditure.....	221.9	267.6	45.7
Less: Receipts and revenue credited to the vote.....	—49.2	—59.5	—10.3
Net expenditures.....	172.7	208.1	35.4
Correctional services—			
Care of inmates.....	58.0	60.2	2.2
Rehabilitation of inmates.....	15.4	18.6	3.2
Parole and community services.....	5.7	7.4	1.7
Administration.....	6.4	7.7	1.3
	85.5	93.9	8.4
Departmental administration.....	1.9	2.5	0.6
	260.1	304.5	44.4

Royal Canadian Mounted Police

Gross expenditures of the Royal Canadian Mounted Police were \$268 million but receipts of \$60 million arising mainly from policing services provided to certain provinces, territories and municipalities, brought the net amount charged to budgetary expenditure to \$208 million. In 1971-72 gross expenditures were \$222 million, receipts were \$49 million and net charges to budgetary expenditure were \$173 million.

Gross expenditures for law enforcement totalled \$231 million compared with \$190 million in 1971-72 and included \$109 million for police services under contract compared with

\$89 million in 1971-72, \$64 million for enforcement of federal statutes and executive orders compared with \$51 million in 1971-72, \$14 million for support services compared with \$15 million in 1971-72 and \$17 million for national police services compared with \$13 million in 1971-72.

Pensions and other benefits totalled \$37 million compared with \$32 million in 1971-72.

Correctional services

Expenditures of \$94 million in respect of correctional services were \$8 million more than in 1971-72 and included \$60 million for care of inmates, \$19 million for rehabilitation of inmates and \$7 million for parole and community services. In 1971-72 expenditures were \$86 million and included \$58 million for care of inmates, \$15 million for rehabilitation of inmates and \$6 million for parole and community services.

Supply and Services

Expenditures of the Department of Supply and Services including those in respect of the Canadian Arsenals Limited and the Canadian Commercial Corporation amounted to \$87 million compared with \$76 million in 1971-72.

In 1972-73 Information Canada was transferred from this department to the Department of Labour; prior year's figures have been adjusted for comparative purposes.

TABLE 41

(in millions of dollars)

SUPPLY AND SERVICES	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Supply—			
Commercial supply.....	11.8	14.6	2.8
Engineering procurement.....	9.8	8.8	—1.0
Program administration.....	0.7	1.1	0.4
Other.....	0.7	0.6	—0.1
	23.0	25.1	2.1
Services—			
Public services compensation ad- ministration.....	15.3	18.0	2.7
Social economic assistance program administration.....	9.3	11.4	2.1
Accounts payable and other pay- ments administration.....	5.6	7.8	2.2
Management, financial and other services.....	5.9	6.2	0.3
Computer Services Bureau—deficit. Accounts of Canada and reporting services.....	5.6	4.9	—0.7
Other.....	0.9	0.9	
	42.6	50.5	7.9
Administration.....	4.2	5.5	1.3
	69.8	81.1	11.3
Canadian Commercial Corporation....	3.9	4.2	0.3
Canadian Arsenals Limited.....	1.9	2.1	0.2
	75.6	87.4	11.8

Supply

The supply administration of the department acquires and provides goods and related services required by government departments and agencies. Expenditures totalled \$25 million compared with \$23 million in 1971-72.

Services

The services administration of the department provides to the government as a whole, and to their client departments and agencies, a broad range of administrative services, such as pay and pension services, data processing, a variety of consulting, financial, auditing and management services, cheque issue, and the preparation of the central government accounts, including the Public Accounts.

Expenditures were \$51 million compared with \$43 million in 1971-72 and consisted of \$18 million for public services compensation administration (\$15 million in 1971-72) which includes senior headquarters, divisional and field management, management audit, planning and internal computer services, \$8 million for accounts payable and other payments administration (\$6 million in 1971-72), \$6 million for management, financial and other services (\$6 million in 1971-72), \$11 million for social economic assistance program administration (\$9 million in 1971-72) and \$5 million for Government of Canada Accounting (\$6 million in 1971-72).

Canadian Commercial Corporation

Payments in respect of the Canadian Commercial Corporation for administrative services and interest on loans were \$4 million, the same as in 1971-72.

Canadian Arsenals Limited

Expenditures in respect of the Canadian Arsenals Limited for administration and operation were \$2 million, the same as in the previous year.

Transport

Expenditures of the Ministry of Transport totalled \$583 million compared with \$502 million in 1971-72. Included in the above total are budgetary expenditures in respect of the Atlantic Pilotage Authority, the Canadian National Railways, the Canadian Transport Commission, the Great Lakes Pilotage Authority, the Laurentian Pilotage Authority, the National Harbours Board, the Pacific Pilotage Authority and the St. Lawrence Seaway Authority.

In 1972-73 real property services were transferred from this department to the Department of Public Works and the canals division was transferred to the Department of Indian Affairs and Northern Development; prior year's figures have been adjusted for comparative purposes.

Marine services

Gross expenditures for marine services were \$128 million but receipts from earnings of marine service vessels and wharfage rentals brought the net amount charged to budgetary expenditure to \$112 million, \$18 million more than in the previous year.

Outlays for way facilities were \$104 million compared with \$87 million in 1971-72, and accounted for most of the increase.

Surface transportation

These expenditures totalled \$64 million compared with \$72 million in 1971-72. The decrease is due mainly to the fact that the 1971-72 expenditures included a write-off of the balance of a loan for the acquisition and construction of ferry vessels which amounted to \$15 million.

Air services

Gross expenditures for air services of \$229 million less receipts of \$62 million from aircraft landing fees, concessions,

rentals and other services brought net budgetary expenditures to \$167 million of which \$38 million was for airports and other ground services, \$102 million was for air navigational services, \$9 million was for regulatory services and \$18 million was for administration.

In 1971-72 gross expenditures were \$207 million, receipts were \$48 million and net expenditures were \$159 million.

TABLE 42

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1972	1973	
TRANSPORT			
Marine services—			
Way facilities.....	86.6	104.0	17.4
Marine regulations.....	4.6	4.1	-0.5
Other.....	2.7	4.2	1.5
	93.9	112.3	18.4
Surface transportation—			
Ferry services—(C.N.R.).....	61.0	51.8	-9.2
Supplementary pensions.....	7.7	7.6	-0.1
Other.....	3.1	4.6	1.5
	71.8	64.0	-7.8
Air services—			
Airports and associated ground services.....	36.1	37.8	1.7
Air navigational services.....	93.9	102.0	8.1
Regulatory services.....	11.5	9.0	-2.5
Construction services.....	8.5	8.4	-0.1
Other.....	9.4	10.0	0.6
	159.4	167.2	7.8
Transportation development.....	4.5	9.6	5.1
Administration.....	8.5	9.1	0.6
	338.1	362.2	24.1
Canadian National Railways operating deficit.....	24.3	17.8	-6.5
Canadian Transport Commission—			
Payments under the National Trans- portation Act.....	65.5	121.6	56.1
Contributions to the railway grade crossing fund.....	20.0	20.0	
Steamship subventions for coastal services.....	6.3	6.9	0.6
Maritime Freight Rates Act.....	13.1	13.0	-0.1
Subsidies to regional air carriers.....	1.4	1.4	
Atlantic region freight assistance.....	6.9	11.4	4.5
Other.....	8.5	10.1	1.6
	121.7	184.4	62.7
National Harbours Board.....	3.7	2.3	-1.4
Pilotage Authorities.....	0.7	3.1	2.4
The St. Lawrence Seaway Authority—			
Welland canal deficit.....	8.9	10.2	1.3
Other.....	4.6	2.8	-1.8
	13.5	13.0	-0.5
	502.0	582.8	80.8

Canadian National Railways

The charge to budgetary expenditure to cover the 1972 operating deficit of the Canadian National Railways was \$18 million, \$7 million less than in the previous year.

Canadian Transport Commission

Expenditures of \$184 million in respect of the Canadian Transport Commission included \$122 million for payments under the National Transportation Act, \$20 million for contributions to the railway grade crossing fund, \$7 million for steamship subventions, \$13 million for payments under the Maritime Freight Rates Act, \$11 million for Atlantic Region freight assistance and \$1 million for subsidies to regional

air carriers. In 1971-72 expenditures were \$122 million and included \$66 million for payments under the National Transportation Act, \$20 million for contributions to the railway grade crossing fund, \$6 million for steamship subventions, \$13 million for payments under the Maritime Freight Rates Act, \$7 million for Atlantic Region freight assistance and \$1 million for subsidies to regional air carriers.

National Harbours Board

Non-active advances to the board which were charged to budgetary expenditures totalled \$2 million and was mainly included for capital expenditures. In 1971-72 advances of \$4 million included \$3 million for capital expenditure.

The St. Lawrence Seaway Authority

Budgetary expenditures in respect of the St. Lawrence Seaway Authority were \$13 million in 1972-73, \$1 million less than in the previous year. The 1972 operating deficit of the Welland canal, charged to budgetary expenditure, was \$10 million compared with the 1971 deficit of \$9 million charged to budgetary expenditure in 1971-72.

Treasury Board

Expenditures of the Treasury Board which include those of the National Research Council totalled \$504 million compared with \$439 million in 1971-72.

In 1972-73 the development of bilingualism in the public service was transferred to Treasury Board from the Secretary of State; prior year's figures have been adjusted for comparable purposes.

TABLE 43

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
TREASURY BOARD			
Public service pensions—			
Superannuation account—			
Government's contribution.....	88.8	103.9	15.1
Amortization of deferred charges	87.4	93.1	5.7
Additional interest.....	65.3	87.4	22.1
	241.5	284.4	42.9
Government's contributions to the			
Canada and Quebec pension plans	24.1	22.8	—1.3
Other.....	3.6	4.6	1.0
	27.7	27.4	—0.3
	269.2	311.8	42.6
Public service social insurance.....	27.6	38.4	10.8
Administration and general.....	11.1	12.6	1.5
	307.9	362.8	54.9
National Research Council of Canada—			
Operating expenditures.....	48.7	54.6	5.9
Capital expenditures.....	6.1	9.4	3.3
Grants and contributions.....	76.0	77.1	1.1
	130.8	141.1	10.3
	438.7	503.9	65.2

Public service pensions

The government's outlays in respect of the public service pension accounts totalled \$312 million compared with

\$269 million in 1971-72. Contributions to the public service superannuation account in 1972-73, in an amount equal to the estimated current and prior service payments of individuals, were \$104 million compared with \$89 million in 1971-72.

A further amount of \$93 million to cover the annual amortization charge in respect of the actuarial deficiencies arising out of pay increases and actuarial deficiency revealed by the quinquennial evaluation made as at December 31, 1967 was charged to budgetary expenditure compared with \$87 million in the previous year. A more detailed explanation of the amortization transaction is given in section 8 of this volume under the asset category "deferred charges".

Also included in these expenditures is an amount of \$87 million for additional interest.

Expenditures in respect to the Canada and Quebec pension plans amounted to \$23 million, \$1 million less than in the previous year.

Public service social insurance

The government's outlays in respect of the public service social insurance accounts amounted to \$38 million compared with \$28 million in 1971-72 and included surgical-medical and other insurance premiums of \$24 million compared with \$19 million in the previous year.

National Research Council

Expenditures of the National Research Council amounted to \$141 million, \$10 million more than in 1971-72 and included \$55 million for operating expenditures, \$9 million for capital expenditures and \$77 million for grants and contributions. In 1971-72 expenditures were \$131 million and included \$49 million for operating expenditures, \$6 million for capital expenditures and \$76 million for grants and contributions.

Urban Affairs

Included under this heading are the budgetary expenditures in respect of Central Mortgage and Housing Corporation and the National Capital Commission.

TABLE 44

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
URBAN AFFAIRS			
Central Mortgage and Housing Corporation—			
Housing research and community planning.....	6.7	8.2	1.5
Public housing projects and land development.....	34.8	62.2	27.4
Municipal sewage treatment assistance.....	14.3	23.1	8.8
Urban renewal assistance.....	24.4	23.4	—1.0
Loss on mortgage sales.....	2.0		—2.0
	82.2	116.9	34.7
National Capital Commission—			
Operating expenditures.....	12.3	13.3	1.0
Payment to the national capital fund	33.5	25.2	—8.3
	45.8	38.5	—7.3
Department.....	1.9	6.0	4.1
	129.9	161.4	31.5

Central Mortgage and Housing Corporation

Budgetary expenditures of the government in respect of Central Mortgage and Housing Corporation at \$117 million were \$35 million more than the total of \$82 million in 1971-72.

Contributions of \$23 million to provinces or municipalities for urban renewal were \$1 million less than in the previous year; losses of \$62 million sustained by the corporation during the year as the result of the operation of federal-provincial projects were \$27 million more than in the previous year. The corporation was reimbursed for these losses and the amounts were charged to budgetary expenditure.

Write-off of loans, originally made to municipalities and municipal sewerage corporations and which were forgiven by the corporation, amounted to \$23 million, \$9 million more than in 1971-72.

Expenditures for housing research and community planning were \$8 million, \$2 million more than in 1971-72.

In addition, loans in the amount of \$711 million were made to the corporation during 1972-73 and repayments by the corporation were \$236 million.

National Capital Commission

Expenditures in respect of the National Capital Commission were \$39 million, compared with \$46 million in the previous fiscal year.

An amount of \$25 million was paid into the national capital fund to be used for the financing of capital projects in the national capital region compared with \$34 million in 1971-72. Outlays for operating expenditures at \$13 million were \$1 million more than in 1971-72.

TABLE 46

	Fiscal year ended March 31								
	1946			1972			1973		
	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)
	Disability	Dependent		Disability	Dependent		Disability	Dependent	
PENSIONS									
World war 1.....	72.6	17.1	37.3	20.1	12.3	62.1	18.4	12.0	62.3
World war 2.....	36.2	16.4	22.2	101.3	15.1	159.9	100.1	15.1	169.4
Miscellaneous.....	2.9	1.4	2.7	5.6	1.0	8.8	5.8	0.9	8.8
	111.7	34.9	62.2	127.0	28.4	230.8	124.3	28.0	240.5

Shown in the table 46 are the number of awards in effect at March 31, 1946, 1972 and 1973 and the payments in each of the fiscal years ended on these dates for (a) disability pensions including additional pensions for dependants, and (b) pensions for dependants of deceased eligible persons, arising out of world war 1, world war 2, and miscellaneous service (which includes special force service, civilian world war 2 service, defence forces peace time service, burial grants for deceased pensioners, etc.).

Welfare services

These payments amounted to \$110 million compared with \$99 million in 1971-72. Payments under the War Veterans

Veterans Affairs

Expenditures of the Department of Veterans Affairs totalled \$445 million, \$21 million more than in the previous fiscal year.

TABLE 45

(in millions of dollars)

VETERANS AFFAIRS	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Pensions—			
Grants and contributions.....	231.4	241.0	9.6
Operating expenditures.....	3.9	4.8	0.9
	235.3	245.8	10.5
Welfare services—			
War veterans allowances.....	77.2	86.7	9.5
Other.....	22.0	22.8	0.8
	99.2	109.5	10.3
Treatment services.....	70.8	71.2	0.4
Veterans land administration.....	11.3	11.3	
Bureau of Pensions advocates.....	1.0	1.1	0.1
Administration.....	5.7	5.8	0.1
	423.3	444.7	21.4

Pensions

Expenditures in respect of pensions were \$246 million compared with \$235 million in 1971-72. Grants and contributions which constitute the greatest part of these expenditures amounted to \$241 million, \$10 million more than in the previous year and operating expenditures at \$5 million were \$1 million more than in 1971-72.

Allowances and the Civilian War Pensions and Allowances Act were \$87 million compared with \$77 million in the previous year. These payments are made principally to elderly, qualified persons who are incapable of maintaining themselves.

Treatment services

Costs of these services were \$71 million, \$1 million more than in 1971-72.

SECTION 5

1972-73
PUBLIC ACCOUNTS

Non-Budgetary Transactions

CONTENTS

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NON-BUDGETARY TRANSACTIONS

(excluding unmatured debt transactions)

Non-budgetary transactions are those which increase or decrease the government's asset and liability accounts and do not enter into the calculation of the annual budgetary surplus or deficit. The discussion of non-budgetary transactions in this section excludes unmatured debt transactions which are described in section 6, as well as changes in the cash position which are given in section 7. The related balances on assets and liability accounts at the beginning and end of the fiscal year and the effect of non-budgetary transactions during the year are examined in section 8.

Both assets and liabilities are influenced by non-budgetary transactions. The transactions described in this section which influence assets consists mainly of loans and advances to and repayments by crown corporations and other government agencies, national, provincial and municipal bodies, international organizations and other borrowers. Those leading mainly to changes in liabilities relate to social security accounts, other annuity, insurance and pension accounts and

deposit and trust accounts held or administered by the government. Certain non-budgetary transactions affect both assets and liabilities; of these, the most important are foreign exchange reserve transactions. The receipts and payments through the main categories of non-budgetary accounts, in 1971-72 and 1972-73 other than those for unmatured debt and cash, are summarized in Table 1.

The total of non-budgetary receipts in 1972-73 rose by 12 per cent to \$16,250 million. Non-budgetary payments increased at a rate of 16 per cent to \$18,119 million. As a result, the net amount required to finance non-budgetary transactions increased from \$1,113 million in 1971-72 to \$1,869 million in 1972-73. Table 1 shows that there was an increase of \$1,385 million in the net funds required to finance the social security accounts and decreases of \$165 million in net funds required for loans and \$625 million in net funds required to finance additions to foreign exchange reserves.

TABLE 1

NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	1971-72			1972-73		
	Receipts	Payments	Net Receipts or Payments (-)	Receipts	Payments	Net Receipts or Payments (-)
Social security accounts.....	\$14,225	\$24,459	-234	4,393	\$26,012	-1,619
Other annuity, insurance and pension accounts.....	1,248	334	914	1,255	375	880
Loans and investments—						
In crown corporations.....	481	1,724	-1,243	507	1,306	-799
Other domestic.....	568	861	-293	652	1,142	-490
External.....	62	194	-132	37	251	-214
Foreign exchange reserves.....	2,446	3,144	-698	2,784	2,857	-73
Other accounts—						
Provincial tax collection agreements account.....	2,153	2,023	130	2,459	2,451	8
All others.....	3,322	2,879	443	4,163	3,725	438
	14,505	15,618	-1,113	16,250	18,119	-1,869

(1) Reflects \$326 million in 1971-72 realized from redemption of bonds by the Unemployment Insurance Commission and \$184 million in 1971-72 and \$1,291 million in 1972-73 in advances to the Unemployment Insurance Account.

(2) Includes \$910 million in 1971-72 and \$978 million in 1972-73 in purchases of bonds by the Canada Pension Plan.

Social Security Accounts

The three social security accounts included under this heading are those of Old Age Security, the Canada Pension Plan and Unemployment Insurance. Their receipts, payments, disposals of surplus receipts and financing of any excess of payments are shown in Table 2.

The total receipts of these social security schemes increased by 4 per cent from \$4,225 million in 1971-72 to \$4,393 million in 1972-73. In the same period, their payments rose by 35 per cent from \$24,459 million to \$26,012 million. As a result, their combined deficit of receipts rose from \$234 million in 1971-72 to a combined deficit of \$1,619 million in 1972-73.

Of these three accounts, the Canada Pension Plan had a net amount available for investment. Its available funds of \$1,015 million were used to acquire \$971 million of provincial bonds. \$7 million of bonds of the Government of Canada

and to increase its deposit with the Receiver General by \$36 million. The Unemployment Insurance Account (formerly the Unemployment Insurance Fund) had an excess of \$59 million of disbursements over receipts. The receipts in the account include advances of \$1,291 million from the government. The Old Age Security Fund had an excess of \$305 million of payments over receipts which reduced its deposits with the Receiver General.

The Old Age Security Fund

The Old Age Security Act governs the payments of old age pensions to all persons who meet the statutory residence requirements for the receipt of such pensions. This Act established the Old Age Security Fund which receives certain tax revenues and from which old age pensions and the guaranteed income supplement are paid.

TABLE 2

TRANSACTIONS OF SOCIAL SECURITY ACCOUNTS
(in millions of dollars)

	1971-72				1972-73			
	Old Age Security Fund	Canada Pension Plan	Unemployment Insurance Account ⁽¹⁾	Total	Old Age Security Fund	Canada Pension Plan	Unemployment Insurance Account ⁽¹⁾	Total
RECEIPTS—								
Taxes—								
Personal Income Tax.....	1,237.0			1,237.0	1,190.0			1,190.0
Corporation Income Tax.....	212.5			212.5	266.0			266.0
Sales Tax.....	668.5			668.5	763.0			763.0
Contributions—								
Government.....			92.1	92.1				
Employee and employer.....		826.0	570.6	1,396.6		897.4	763.7	1,661.1
Investment Income.....		275.6	15.7	291.3		345.4		345.4
Advance from government.....			183.6	183.6			1,291.3	1,291.3
Other Receipts.....		0.6	0.1	0.7		0.6	167.1	167.7
Total.....	2,118.0	1,102.2	862.1	4,082.3	2,219.0	1,243.4	2,222.1	5,684.5
PAYMENTS—								
Pensions.....	1,679.2	144.4		1,823.6	1,781.5	206.3		1,987.8
Guaranteed Income Supplement.....	526.1			526.1	742.8			742.8
Benefits.....			1,122.8	1,122.8			2,151.0	2,151.0
Outstanding warrants as at March 31, 1972.....			27.6	27.6				
Expenses.....		22.9	26.0	48.9		22.6	130.4	153.0
Total.....	2,205.3	167.3	1,176.4	3,549.0	2,524.3	228.9	2,281.4	5,034.6
Surplus of receipts or payments (—).....	-87.3	934.9	-314.3	533.3	-305.3	1,014.5	-59.3	649.9
Disposal of available funds—								
Purchases or sales (—) of—								
Provincial bonds.....		903.5		903.5		971.2		971.2
Government of Canada bonds.....		6.6	-326.3	-319.7		7.1		7.1
Deposits with Receiver General.....	-87.3	24.8	12.0	-50.5	-305.3	36.2	-59.3	-328.4
Increase or decrease (—) in account.....	-87.3	934.9	-314.3	533.3	-305.3	1,014.5	-59.3	649.9
Less—								
Investment in or sales by (—) Unemployment Insurance Fund of Government of Canada bonds.....			326.3	326.3				
Increase or decrease (—) in liabilities of Canada.....	-87.3	934.9	12.0	859.6	-305.3	1,014.5	-59.3	649.9
Add—Balance at beginning of year.....	728.4	3,843.6	25.0	4,597.0	641.1	4,778.5	37.0	5,456.6
Balance at close of year.....	641.1	4,778.5	37.0	5,456.6	335.8	5,793.0	-22.3	6,106.5

⁽¹⁾ Formerly the Unemployment Insurance Fund.

Prior to January 1, 1972 the Old Age Security Fund was financed by special taxes which at that time were a 4 per cent tax on individual incomes (subject to a maximum of \$240 per taxpayer), a 3 per cent tax on corporate incomes and a 3 per cent sales tax.

The Old Age Security Act was amended effective January 1, 1972 to provide for the repeal of these taxes and for the crediting to the fund of an amount estimated to be equal to what would have been credited to the fund had those taxes not been repealed. In 1972-73, the combined yield of these taxes rose by 5 per cent to \$2,219 million compared with an increase of 11 per cent in 1971-1972.

The old age pension was raised to \$80 per month with effect from January 1, 1971 and an amendment in May 1972 provided that the basic pension be escalated effective January 1, 1973 to reflect changes in the consumer price index and resulted in monthly payments of \$82.88 effective January 1, 1973. The guaranteed income supplement, first introduced in 1966-67, was payable at a rate of up to 40 per cent of the basic pension depending upon the level of a pensioner's income in the preceding year. An amendment in 1970 fixed the maximum basic supplement at \$55 per month and the amendments to the Act in May 1972 provided for the escalation of the basic old age pension and the guaranteed income supplement to the extent of the full annual increase in the consumer price index. This brought the supplement to \$67.12 per month effective January 1, 1973.

An increase in the number of pensioners from 1,762,550 in March, 1972 to 1,808,233 in March, 1973, and an increase in

guaranteed income supplements payments resulted in a rise of 14 per cent from \$2,205 million in 1971-72 to \$2,524 million in 1972-73. This increase in payments more than offset the expansion of 5 per cent in the yield of taxes paid to the fund. As a result, the excess of disbursements rose from \$87 million in 1971-72 to an excess in disbursements of \$305 million in 1972-73.

The provincial distribution of old age pension including guaranteed income supplement payments in 1971-72 and 1972-73 is shown in Table 3.

TABLE 3

(in millions of dollars)

OLD AGE SECURITY PAYMENTS ⁽¹⁾	Fiscal year ended March 31		Increase or decrease (—)
	1972	1973	
Newfoundland.....	47.2	54.5	7.3
Nova Scotia.....	97.1	110.7	13.6
Prince Edward Island.....	17.2	19.7	2.5
New Brunswick.....	73.2	84.0	10.8
Quebec.....	543.8	628.0	84.2
Ontario.....	775.9	881.4	105.5
Manitoba.....	123.5	141.3	17.8
Saskatchewan.....	121.9	138.9	17.0
Alberta.....	150.8	173.8	23.0
British Columbia.....	252.7	289.7	37.0
Northwest and Yukon Territories.....	2.0	2.3	0.3
	2,205.3	2,524.3	319.0

⁽¹⁾ Includes \$743 million in 1972-73 and \$526 million in 1971-72 for guaranteed income supplement.

Canada Pension Plan

The Canada Pension Plan was established by an Act which was proclaimed on May 5, 1965. The Plan is financed by contributions of 1.8 per cent of income on earnings of employees, with matching contributions by their employers, and by contributions of 3.6 per cent of the income of self-employed persons, (subject to a maximum payment of \$88.20); it also receives investment income. Contributions are payable by an employee who earns over \$600 per year and by self-employed persons earning over \$800 per year.

Contributions to the Plan rose by 9 per cent to \$897 million in 1972-73, as compared with \$826 million in 1971-72. The investment income of the Plan rose, however, by 26 per cent from \$276 million in 1971-72 to \$345 million in 1972-73. This very large proportionate rise in investment income was mainly a result of the increase in investments.

The benefits payable under the Canada Pension Plan are retirement pensions, survivors' benefits payable to widows, disabled widowers, orphans or as a lump sum death benefit, and disability pensions. Retirement pensions will not be payable at their full rate until January 1, 1976, i.e., ten years after the Plan first received contributions, so that those now receiving retirement pensions receive reduced amounts. However, those who became eligible in 1972-73 could receive a higher proportion of the full retirement pensions because they had contributed for a greater part of the initial 10 year period than others who received retirement pensions in earlier years. Partly because of these changes and partly because of increases in the number of pensioners, pensions and other benefits payable by the Plan increased from \$144 million in 1971-72 to \$206 million in 1972-73.

The pensions, other benefits and expenses of the Plan are, as yet, still small in relation to its receipts. As a result, the Plan had \$935 million in 1971-72 and \$1,015 million in 1972-73 available for investment. The greater part of these sums was invested in bonds issued by the provincial governments to the Canada Pension Plan Investment Fund because the legislation governing the Plan provides that funds not required for benefits and expenses in the following three month period are to be made available as loans to provincial governments and shared by them in the same proportions as their residents contribute to the Plan. Any sums available to but not borrowed by the provinces are invested in bonds of Canada. The effects of these legal requirements were that \$971 million of provincial bonds and \$7 million of bonds of the Government of Canada were purchased for the Canada Pension Plan Investment Fund in 1972-73 as compared with \$903 million and \$7 million respectively in 1971-72. The remaining balances of \$25 million in 1971-72 and \$36 million in 1972-73 were placed on deposit with the Receiver General.

Unemployment Insurance

The Unemployment Insurance Act, 1955, as amended, provided for a compulsory contributory unemployment insurance program applying to everyone employed under a contract of service subject to certain exceptions. The main exceptions were members of the Armed Forces and of the federal, provincial and local government services and persons earning over \$7,800 per annum.

The Unemployment Insurance Act, 1971, which was assented to June 23, 1971, replaced the former Act. Under the new Act, those main exceptions noted above have been

removed and all employment in Canada (with minor exceptions) is insurable effective from January 2, 1972.

The new Act also authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

Receipts in 1972-73 with comparable amounts for 1971-72 shown in brackets totalled \$2,222 million (\$862 million) and included contributions of \$764 million (\$663 million) and temporary advances by the government of \$1,291 million (\$184 million).

Disbursements in 1972-73 totalled \$2,281 million of which \$130 million were administrative costs. In 1971-72 disbursements were \$1,176 million and administrative costs were \$26 million.

Contributions in 1972-73 varied from .90 cents to \$2.81 per week depending upon the contributor's income and benefits were at a maximum of \$100.00 per week depending upon the level of average weekly contributions and the circumstances of the recipient. Comparable amounts in 1971-72 were contributions of 10 cents to \$2.80 and benefit payments from \$13.00 to \$100.00 per week.

Benefits paid to the unemployed rose at a higher rate than contributions in 1972-73. The increase of \$1,028 million or 91 per cent was due mainly to increased benefits payable under the new Act. The increase of \$101 million in contributions was due mainly to the inclusion under the new Act of certain types of employment which was excluded under the former Act.

To finance the 1972-73 operations in the account, temporary advances of \$1,291 million were made by the government.

Other Annuity, Insurance and Pension Accounts

Table 4 summarizes the transactions of the superannuation accounts for the public service, Canadian forces and the Royal Canadian Mounted Police, the government annuities account and a number of smaller insurance and pensions accounts. This table shows that the transactions of the three

major superannuation accounts were the greater part of all transactions in this group. The receipts of all annuity, insurance and pension accounts rose by \$8 million in 1972-73

to \$1,255 million while their payments rose by \$42 million to \$375 million. As a result, their net receipts fell by 4 per cent from \$914 million in 1971-72 to \$880 million in 1972-73.

TABLE 4

(in millions of dollars)

TRANSACTIONS OF OTHER ANNUITY, INSURANCE AND PENSION ACCOUNTS	1971-72			1972-73		
	Receipts	Payments	Net Receipts or Payments (-)	Receipts	Payments	Net Receipts or Payments (-)
Superannuation accounts—						
Public Service.....	617.2	118.6	498.6	594.3	137.1	457.2
Canadian Forces.....	491.7	102.2	389.5	499.6	120.4	379.2
Royal Canadian Mounted Police.....	25.7	1.8	23.9	47.7	2.3	45.4
	1,134.6	222.6	912.0	1,141.6	259.8	881.8
Government annuities.....	59.9	69.9	-10.0	59.5	72.6	-13.1
Other.....	53.3	41.1	12.2	54.2	43.0	11.2
	1,247.8	333.6	914.2	1,255.3	375.4	879.9

Public Service Superannuation Account

The balance of \$4,946 million in this account is \$457 million higher than at March 31, 1972. Receipts of \$594 million include employees contributions of \$125 million, the government's contribution of \$105 million, interest of \$184 million, an actuarial liability adjustment of \$161 million and contributions of \$9 million by crown corporations. Contributions by the government and crown corporations are equal to the estimated current and prior service payments by individuals in 1971-72.

Canadian Forces Superannuation Account

The balance of \$4,339 million reflects an increase of \$379 million during the fiscal year.

Receipts of \$500 million include \$44 million in contributions by personnel, \$79 million in contributions by the government, \$163 million in interest and \$214 million to provide additional liabilities arising from salary increases. Government contributions are made at the rate of 1½ times the current and prior service contributions by personnel.

TABLE 5

(in millions of dollars)

PUBLIC SERVICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1969	1970	1971	1972	1973
RECEIPTS—					
Contributions—					
Employees—					
Government.....	71.6	84.9	88.0	103.8	115.1
Crown corporations.....	5.1	5.3	7.4	7.9	10.3
Government.....	66.0	73.5	85.6	88.8	104.5
Crown corporations.....	4.8	5.3	6.6	7.1	8.5
Interest.....	118.0	131.0	147.7	163.7	184.2
Actuarial liability.....	121.0	215.1	161.8	244.2	160.5
Other.....	3.0	1.8	1.1	1.7	11.2
	389.5	516.9	498.2	617.2	594.3
DISBURSEMENTS—					
Annuities.....	-74.7	-83.3	-95.0	-106.2	-121.6
Withdrawals of contributions.....	-10.3	-10.5	-11.4	-10.4	-12.2
Other.....	-1.9	-2.1	-1.3	-2.0	-3.3
	-86.9	-95.9	-107.7	-118.6	-137.1
Excess of receipts over disbursements.....	302.6	421.0	390.5	498.6	457.2
Balance in fund brought forward.....	2,875.8	3,178.4	3,599.4	3,989.9	4,488.5
Balance at credit of fund.....	3,178.4	3,599.4	3,989.9	4,488.5	4,945.7

TABLE 6

(in millions of dollars)

CANADIAN FORCES SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1969	1970	1971	1972	1973
RECEIPTS—					
Contributions—					
Personnel.....	33.9	38.7	39.2	41.5	44.0
Government.....	57.0	65.6	70.4	73.8	79.0
Interest.....	112.1	124.4	135.6	147.5	163.0
Actuarial liability.....	159.6	129.0	107.5	228.9	213.5
Other.....		0.1	0.1	(1)	0.1
	362.6	357.8	352.8	491.7	499.6
DISBURSEMENTS—					
Pensions and retiring allowances.....	-55.2	-67.4	-81.3	-97.3	-114.6
Cash termination allowances and return of contributions.....	-7.0	-7.5	-7.2	-4.7	-5.3
Other.....	-0.1	-0.1	-0.1	-0.2	-0.5
	-62.3	-75.0	-88.6	-102.2	-120.4
Excess of receipts over disbursements.....	300.3	282.8	264.2	389.5	379.2
Balance in fund brought forward.....	2,723.3	3,023.6	3,306.4	3,570.6	3,960.1
Balance at credit of fund.....	3,023.6	3,306.4	3,570.6	3,960.1	4,339.3

(1) Less than \$50,000.

Disbursements of \$120 million include \$115 million in pensions and retiring allowances and \$5 million in cash termination allowances and return of contributions.

In 1971-72 receipts were \$492 million and disbursements were \$102 million.

Royal Canadian Mounted Police Superannuation Account

The balance of \$269 million in this account is \$45 million higher than the balance at March 31, 1972.

Receipts of \$48 million during the year include contributions of \$8 million by personnel, the government's contribution of \$13 million, an actuarial liability adjustment of \$18 million and interest of \$9 million.

Disbursements of \$2 million consist mainly of annuities and allowances.

In 1971-72 receipts were \$26 million and disbursements were \$2 million.

TABLE 7

(in millions of dollars)

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1969	1970	1971	1972	1973
RECEIPTS—					
Contributions—					
Personnel.....	3.4	4.2	5.2	6.3	7.5
Government.....	6.6	7.4	9.1	11.1	13.2
Interest.....	4.5	5.5	6.9	8.3	9.5
Actuarial liability.....	12.7	19.2	14.2		17.5
	27.2	36.3	35.4	25.7	47.7
DISBURSEMENTS—					
Annuities and allowances	—0.9	—1.0	—1.2	—1.5	—1.9
Cash termination allow- ances and return of contributions.....	—0.2	—0.3	—0.3	—0.3	—0.4
	—1.1	—1.3	—1.5	—1.8	—2.3
Excess of receipts over dis- bursements.....	26.1	35.0	33.9	23.9	45.4
Balance in fund brought for- ward.....	104.8	130.9	165.9	199.8	223.7
Balance at credit of fund.....	130.9	165.9	199.8	223.7	269.1

Government Annuities Account

Receipts of interest and premiums by the government annuities account were \$50 million and \$10 million respectively in 1972-73 as compared with corresponding figures of \$51 million and \$8 million in 1971-72. Its disbursements in 1971-72 of \$70 million and in 1972-73 of \$73 million were almost entirely matured annuity, commuted value, death benefit, premium refunds and premium withdrawal payments.

Other Insurance and Pension Accounts

There are a number of other insurance and pension accounts operated by the Government of Canada. Transactions on behalf of the public service death benefit account, the regular forces death benefit account and the veterans insurance fund account for the greater part of all transactions by these accounts.

The total receipts of these accounts were \$53 million in 1971-72 and \$54 million in 1972-73 while their payments increased from \$41 million to \$43 million in the same period.

Loans to and investments in Crown Corporations

In 1972-73, the total of loans and investments to crown corporations increased by \$799 million, or 7 per cent, to \$1,307 million. The principal borrower continued to be Central Mortgage and Housing Corporation which received \$711 million, or 55 per cent of the total. Six other crown corporations—Air Canada, Atomic Energy of Canada Limited, Canadian National Railways, Export Development Corporation, Farm Credit Corporation and the St. Lawrence Seaway Authority together received \$438 million, or 34 per cent of the total. Loans to and investments in all other crown corporations were only \$158 million or 12 per cent of all such loans and investments. This pattern of lending and investment in 1972-73 was very similar to that in 1971-72 when the same seven corporations received 91 per cent of all loans to and investments in crown corporations. The amounts lent to or invested in individual corporations are shown in Table 8.

Repayment of such loans and investments rose from \$481 million in 1971-72 to \$507 million in 1972-73.

Net lending to crown corporations, as recorded, fell from \$1,243 million in 1971-72 to \$799 million in 1972-73.

Additional information on loans to and investments in the seven crown corporations which accounted for most of the borrowing by these bodies is given in Table 9.

Central Mortgage and Housing Corporation

The objectives of Central Mortgage and Housing Corporation are "to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada". To fulfil these objectives, the Corporation borrows large sums of money from the Government of Canada and relends these sums to other borrowers engaged in a variety of housing activities.

The greater part of the corporation's borrowing is to obtain funds for direct lending for home-ownership and rental housing, including loans to limited dividend companies to finance low-rental housing projects and loans for public housing projects. Its borrowing for the purposes is authorized by the National Housing Act, 1954, as amended. In 1972-73, the government lent the Corporation \$605 million for these purposes, a decrease of 16 per cent as compared with the corresponding figures of \$720 million in 1971-72. Since its repayments of such loans rose by 3 per cent to \$178 million from \$172 million in the same period, net borrowing by the Corporation to finance direct lending, limited dividend and public housing decreased by 22 per cent in 1972-73 to \$427 million.

The Corporation also borrowed in 1972-73 to finance municipal sewage treatment projects, university housing, federal-provincial housing projects and urban renewal. In 1972-73, its borrowing for these purposes was \$106 million as compared with \$141 million in 1971-72. After deducting repayments made by the Corporation, its net borrowing to finance such projects fell from \$108 million in 1971-72 to \$48 million in 1972-73.

TABLE 8

LOANS TO AND INVESTMENTS IN CROWN CORPORATIONS

(in millions of dollars)

CORPORATION	1971-72			1972-73		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation.....	861.2	205.3	655.9	710.8	235.6	475.2
Atomic Energy of Canada Limited.....	114.4	2.2	112.2	81.7	4.6	77.1
Air Canada.....	28.4	1.3	27.1	0.2	14.4	-14.2
Canadian National Railways.....	226.3	24.5	201.8	6.9	9.2	-2.3
Export Development Corporation.....	149.5	31.5	118.0	165.0	41.1	123.9
The St. Lawrence Seaway Authority.....	83.6	22.5	61.1	69.4	6.7	62.7
Farm Credit Corporation.....	99.2	68.8	30.4	114.7	71.5	43.2
	1,562.6	356.1	1,206.5	1,148.7	383.1	765.6
Canada Deposit Insurance Corporation.....		1.4	-1.4			
Canadian Arsenals Limited.....		0.5	-0.5		0.5	-0.5
Canadian Dairy Commission.....	60.8	84.2	-23.4	73.1	55.4	17.7
Canadian Film Development Corporation.....	0.8		0.8	1.2		1.2
Canadian Overseas Telecommunication Corporation.....		2.3	-2.3		2.4	-2.4
Cape Breton Development Corporation.....	20.5	16.5	4.0	13.0	7.0	6.0
Eldorado Nuclear Limited.....	13.2	4.2	9.0	14.7	1.8	12.9
Freshwater Fish Marketing Corporation.....	10.0	4.8	5.2	6.9	7.3	-0.4
National Capital Commission (excluding Greenbelt).....					0.6	-0.6
National Harbours Board.....	3.4	0.1	3.3		0.2	-0.2
Northern Canada Power Commission.....	5.0	2.0	3.0	6.3	1.4	4.9
Northern Transportation Company Limited.....	3.0	2.2	0.8	4.0	2.2	1.8
Polymer Corporation Limited.....					30.0	-30.0
Royal Canadian Mint.....				2.9	1.0	1.9
Uranium Canada Limited.....	11.4		11.4	9.3	0.3	9.0
Recovery likely to require Parliamentary appropriations:						
Canadian Broadcasting Corporation.....	33.0	6.5	26.5	22.0	8.2	13.8
National Capital Commission—Greenbelt.....		0.3	-0.3		0.9	-0.9
Other Corporations.....		0.1	-0.1	4.4	5.0	-0.6
	1,723.7	481.2	1,242.5	1,306.5	507.3	799.2

The total of outstanding loans to and investments in crown corporations at March 31, 1972 and March 31, 1973 is discussed in the Section "Assets and Liability Accounts".

There was therefore some change in the pattern of the Corporation's borrowing in 1972-73. In that year its net borrowing for direct lending, limited dividend and public housing was 90 per cent of its total net borrowing as compared with 83 per cent in 1971-72.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited borrows to finance nuclear power stations and electricity transmission lines. In 1972-73, it borrowed \$20 million to finance the Bruce Heavy Water Plant, \$18 million to finance the Glace Bay Heavy Water Plant rehabilitation, \$14 million for the Pickering Power Station, \$11 million for Heavy Water inventory and \$18 million to finance the Nelson River transmission line project. Its total borrowing of \$82 million in 1972-73 was 28 per cent less than its borrowing of \$114 million in 1971-72.

Air Canada

Air Canada receives loans under the Canadian National Railways Financing and Guarantee Acts to finance its capital expenditures for the acquisition of aircraft, engines, spare parts, other equipment and buildings. There were no borrowings for these purposes in 1972-73 compared with \$14 million in 1971-72. In addition, Air Canada obtains interim financing to cover its seasonal and other deficits. Such interim financing is repaid from seasonal profits but, since such advances and repayments are related to a calendar year, they are not necessarily equal in any fiscal year. There was no requirement for interim financing in the 1972-73 fiscal year and \$14 million advanced in 1971-72 was repaid.

Canadian National Railways

Under the Refunding Act, 1955 the Canadian National Railways may borrow from the government to finance its refunding of maturing debt; and under the Financing and Guarantee Acts it may borrow from the government to finance capital expenditures. In 1972-73 the company borrowed \$7 million under the Refunding Act compared with \$182 million in 1971-72.

Under the terms of Section 6 (1) of the CNR Capital Revision Act, 1952, as extended to the annual Financing and Guarantee Acts, the government may invest in the 4 per cent preferred stock of the company. No investment was made in 1972-73 compared with \$31 million in 1971-72.

The CNR also obtains interim financing to cover its operating deficits. There was no requirement for this purpose in 1972-73 and the \$9 million advanced in 1971-72 was repaid.

Export Development Corporation

The Export Development Corporation borrows from the Minister of Finance in terms of the Export Development Act. In 1972-73 its gross borrowing of \$165 million was 10 per cent higher than its gross borrowing of \$150 million in 1971-72. After deducting repayments made by the Corporation, its net borrowing in 1972-73 was \$124 million, or 5 per cent greater than its net borrowing of \$118 million in 1971-72.

The St. Lawrence Seaway Authority

Net loans to the St. Lawrence Seaway Authority in 1972-73 decreased by 41 per cent to \$32 million from \$54 million

in 1971-72. Deferred interest, net of payments made by the Authority, rose from \$8 million in 1971-72 to \$31 million in 1972-73.

Farm Credit Corporation

The Farm Credit Corporation borrows in order to make loans to farmers and extend credit to farm machinery syndicates. In 1972-73 it borrowed \$115 million for these purposes an increase of 16 per cent from its corresponding borrowings in 1971-72. Its repayments rose by 4 per cent to \$72 million in 1972-73 so that its net borrowing of \$43 million in that year was 42 per cent more than in 1971-72.

Other Crown Corporations

Loans to and investments in other crown corporations were relatively small in 1972-73. Their total before repayment was \$158 million, of which the major items were \$73 million to the Canadian Dairy Commission, loans of \$15 million to Eldorado Nuclear Limited, loans of \$22 million to the Canadian Broadcasting Corporation and \$13 million to the Cape Breton Development Corporation.

Repayments of loans by other crown corporations in 1972-73 were \$124 million. The largest repayments were \$55 million by the Canadian Dairy Commission and \$30 million by Polymer Corporation Limited.

TABLE 9

LOANS TO AND INVESTMENTS IN CERTAIN CROWN CORPORATIONS

(in millions of dollars)

	1971-72			1972-73		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation—						
Direct lending, limited dividend and public housing.....	719.8	172.2	547.6	605.0	177.7	427.3
Sewage treatment projects.....	66.4	22.3	44.1	51.3	42.9	8.4
University housing projects.....	35.5	1.4	34.1	16.5	4.5	12.0
Federal-provincial projects.....	31.5	6.1	25.4	29.5	6.3	23.2
Urban renewal.....	8.0	0.8	7.2	8.5	1.2	7.3
Housing projects.....		2.3	-2.3		2.3	-2.3
Loan and mortgage purchase fund.....		0.2	-0.2		0.7	-0.7
Total.....	861.2	205.3	655.9	710.8	235.6	475.2
Atomic Energy of Canada Limited—						
Loans to Nuclear power stations—						
Gentilly.....	4.7		4.7			
Pickering.....	21.6	1.5	20.1	14.0	3.9	10.1
Loans for Nelson River transmission line.....	8.5		8.5	18.0		18.0
Bruce Heavy Water plant.....	68.0		68.0	20.0		20.0
Glace Bay Heavy Water Plant.....				18.0		18.0
Other.....	11.6	0.7	10.9	11.7	0.7	11.0
Total.....	114.4	2.2	112.2	81.7	4.6	77.1
Air Canada—						
Loans under Financing and Guarantee Acts.....	14.0	0.2	13.8	0.2		0.2
Interim financing.....	14.4	1.1	13.3		14.4	-14.4
Total.....	28.4	1.3	27.1	0.2	14.4	-14.2
Canadian National Railways—						
Purchase of Preferred Stock.....	31.1		31.1			
Temporary loans.....	3.5		3.5	6.9		6.9
Refunding of debt.....	178.4		178.4			
Maintenance, repair and requisition of passenger equipment.....		0.2	-0.2		0.2	-0.2
Interim financing.....	13.3	24.3	-11.0		9.0	-9.0
Total.....	226.3	24.5	201.8	6.9	9.2	-2.3
Export Development Corporation—						
Capital stock.....	10.0		10.0	10.0		10.0
Loans under Section 29 of the Export Development Act.....	139.5	31.5	108.0	155.0	41.1	113.9
Total.....	149.5	31.5	118.0	165.0	41.1	123.9
The St. Lawrence Seaway Authority—						
Loans.....	56.1	2.5	53.6	38.0	6.2	31.8
Deferred interest.....	27.5	20.0	7.5	31.4	0.5	30.9
Total.....	83.6	22.5	61.1	69.4	6.7	62.7
Farm Credit Corporation—						
Capital Stock.....	0.9		0.9	1.7		1.7
Loans.....	98.3	68.8	29.5	113.0	71.5	41.5
Total.....	99.2	68.8	30.4	114.7	71.5	43.2

Other Domestic Loans and Investments

Sums advanced in the form of loans and investments to governments, individuals, businesses and other bodies in Canada are shown in Table 10. The total of such loans rose by 32 per cent from \$862 million in 1971-72 to \$1,142 million in 1972-73.

Loans to Provinces

Loans to provinces increased by \$25 million to \$201 million in 1972-73. The largest items were loans of \$63 million and \$27 million respectively to Quebec and Ontario for a special program for unemployment assistance, and \$40 million for loans for special areas assistance. Repayments fell in 1972-73 to \$24 million.

Loans to Territories

Loans to the Northwest and Yukon Territories increased from \$24 million in 1971-72 to \$29 million in 1972-73. These loans are used by the Territorial Governments to finance capital expenditures and provide mortgage loans for housing.

Veterans Land Act Fund

The Veterans Land Act fund records advances made under the Veterans' Land Act, for the acquisition, by the Director, of properties, buildings, materials, livestock, farm equipment

and commercial fishing equipment for purposes of the Act, for sale to qualified veterans of world war 2 and Korea under sales agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans, and for progress payments to veterans during construction of housing. During 1972-73 advances amounted to \$50 million and repayments were \$48 million, resulting in a balance of \$505 million at March 31, 1973. In 1971-72 comparable amounts were advances of \$50 million and repayments of \$37 million bringing the balance to \$503 million at March 31, 1972.

Partly offsetting these advances is the reserve for conditional benefits under the Act which consists of amounts charged to budgetary expenditure, beginning with the fiscal year 1945-46, to cover one tenth of the amount of conditional benefits included in sales to veterans and credited to this account. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year \$4 million was charged to the reserve account and additional reserves of \$4 million were credited thereto, resulting in a balance of \$30 million in the reserve account at March 31, 1973. During 1971-72 charges were \$3 million and credits were \$5 million resulting in a balance of \$30 million at March 31, 1972.

TABLE 10

OTHER DOMESTIC LOANS AND INVESTMENTS

(in millions of dollars)

OTHER DOMESTIC LOANS AND INVESTMENTS	1971-72			1972-73		
	Advances	Repayments	Net	Advances	Repayments	Net
Loans to Provinces—						
Alberta.....	4.0	0.5	3.5	6.4	0.5	5.9
British Columbia.....	38.0	1.0	37.0	15.9	1.0	14.9
Manitoba.....	7.9	0.8	7.1	8.1	1.0	7.1
New Brunswick.....	19.0	0.8	18.2	11.6	1.0	10.6
Newfoundland.....	19.0	3.9	15.1	18.9	4.2	14.7
Nova Scotia.....	8.0	3.7	4.3	25.0	1.3	23.7
Prince Edward Island.....	3.2	1.0	2.2	4.1		4.1
Quebec.....	71.3	17.7	53.6	82.2	12.0	70.2
Ontario.....	5.7		5.7	26.5		26.5
Saskatchewan.....		1.2	-1.2	2.7	2.6	0.1
	176.1	30.6	145.5	201.4	23.6	177.8
Loans to Territories—						
Northwest Territories.....	19.2	1.4	17.8	21.9	2.2	19.7
Yukon Territory.....	5.1	1.4	3.7	7.5	1.5	6.0
	24.3	2.8	21.5	29.4	3.7	25.7
Veterans Land Act Fund.....	49.6	37.3	12.3	50.4	47.6	2.8
Less: Reserve for conditional benefits.....	2.9	4.8	-1.9	4.2	4.6	-0.4
	52.5	42.1	10.4	54.6	52.2	2.4
Municipal Development and Loan Board Advances.....		9.4	-9.4		9.5	-9.5
Departmental Working Capital Advances.....	402.9	425.2	-22.3	534.4	515.5	18.9
Miscellaneous—						
Airports capital loans.....	90.4		90.4	55.6		55.6
City of Montreal—notes re Expo.....		0.6	-0.6		2.4	-2.4
Hydro Quebec Research Institute.....	2.5		2.5	2.5		2.5
Investment in shares of Panarctic Oils Limited.....	8.0		8.0	6.0		6.0
Loans to manufacturers of automotive products in Canada.....	6.4	8.8	-2.4	10.2	5.8	4.4
Crown Assets Disposal Corporation.....	26.8	20.4	6.4	17.7	20.4	-2.7
Telesat Canada.....	20.0		20.0			
Canada Development Corporation.....	25.0		25.0	162.0		162.0
Other.....	26.6	28.1	-1.5	67.8	18.9	48.9
	205.7	57.9	147.8	321.8	47.5	274.3
	861.5	568.0	293.5	1,141.6	652.0	489.6

Other domestic loans and investments outstanding at March 31, 1972 and March 31, 1973 are discussed in the section "Asset and Liability Accounts".

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to enable it to lend to municipalities for the augmentation or acceleration of municipal capital works programs. These advances are now being repaid. Repayments in 1972-73 were \$10 million.

Departmental Working Capital Advances

In 1972-73 advances were \$535 million and repayments were \$516 million.

Miscellaneous Loans and Investments

The largest items in this category in 1972-73 were an investment of \$162 million in the Canada Development Corporation resulting from the sale of Polymer Corporation Limited by the government, and loans of \$56 million to finance the construction of international airports to serve Montreal and Toronto. These loans to finance airports were \$90 million in 1971-72. Other loans and investments during the year included \$10 million to manufacturers of automotive parts and \$18 million to Crown Assets Disposal Corporation.

External Loans and Investments

External loans and investments consist of loans to national governments, subscriptions to the capital of international organizations (other than subscriptions treated as part of the foreign exchange reserves of Canada) and loans and advances to international bodies. In 1972-73 the total of such loans and investments was \$251 million as compared with \$194 million in 1971-72.

The greater part of all sums advanced abroad consists of special loan assistance to developing countries. In 1972-73, such loan assistance amounted to \$144 million, an increase of \$1 million over the 1971-72 total of \$143 million. In 1972-73 India received \$61 million. In 1971-72 India received \$59 million of the total.

Subscriptions to the capital of the International Development Association were \$50 million in 1971-72 and \$54 million in 1972-73. Other sums lent to or invested in international organizations rose by \$52 million to \$53 million in 1972-73.

The remaining transactions with governments abroad were repayments of \$21 million by the United Kingdom in terms of the United Kingdom Financial Agreement Act and of \$15 million of loans made to Belgium, France and the Netherlands under the Export Credits Insurance Act.

TABLE 11

EXTERNAL LOANS AND INVESTMENTS

(in millions of dollars)

LOANS TO NATIONAL GOVERNMENTS	1971-72			1972-73		
	Advances	Repayments	Net	Advances	Repayments	Net
Loans to United Kingdom—						
The United Kingdom Financial Agreement Act.....		20.8	-20.8	21.3		-21.3
Loans under the Export Credits Insurance Act, Part II—						
Belgium.....		2.3	-2.3	2.3		-2.3
France.....		8.4	-8.4	8.4		-8.4
Netherlands.....		4.6	-4.6	4.6		-4.6
Special loan assistance—developing countries.....	143.4	0.3	143.1	143.9	0.4	143.5
Miscellaneous.....	0.1		0.1	0.1		-0.1
	143.5	36.4	107.1	143.9	37.1	106.8
Capital subscriptions, advances and loans to international organizations—						
International Development Association.....	50.1		50.1	53.9		53.9
Other.....	0.8	0.2	0.6	53.0		53.0
	50.9	0.2	50.7	106.9		106.9
Columbia River Treaty.....		25.8	-25.8			
	194.4	62.4	132.0	250.8	37.1	213.7

External loans and investments outstanding at March 31, 1972 and March 31, 1973 are discussed in the section "Asset and Liability Accounts."

Foreign Exchange Reserve Transactions

Foreign exchange reserve transactions, shown in Table 12, consist of advances to the Exchange Fund to enable it to acquire gold or foreign currency, repayments of such advances by the Exchange Fund and transactions with the International Monetary Fund including subscriptions to its capital, the receipt and disposal of Special Drawing Rights (S.D.R.s) and the issue and redemption of non-interest-bearing notes. All these transactions are undertaken in order either to finance increases in the official international reserves of Canada or to convert these reserves into Canadian dollars. While the Re-

ceiver General's deposits in foreign currency are included in Canada's official international reserves, the transactions influencing these deposits are excluded because they are mainly payments abroad for goods, services, pensions, interest and similar items and not transactions which involve conversion between Canadian dollar assets and those foreign currency assets included in Canada's official international reserves.⁽¹⁾

⁽¹⁾ The Bank of Canada's holdings of convertible foreign currencies are also included in Canada's official international reserves but are excluded from this section because they are financed by the Bank and are therefore not included in the accounts of the Government of Canada.

TABLE 12

FOREIGN EXCHANGE RESERVE TRANSACTIONS

(in millions of dollars)

FOREIGN EXCHANGE RESERVE TRANSACTIONS	1971-72			1972-73		
	Advances	Receipts and Repayments	Net Advances	Advances	Receipts and Repayments	Net Advances
Exchange Fund Account—						
Advances.....	2,822	2,001	821	2,757	2,632	125
Special Drawing Rights in the International Monetary Fund.....	117		117			
	2,939	2,001	938	2,757	2,632	125
International Monetary Fund—						
Subscriptions to capital.....						
Revaluation of capital subscriptions.....		8	-8	51		51
Non-interest-bearing notes.....	205	320	-115	49	152	-103
Allocation of Special Drawing Rights.....		117	-117			
	205	445	-240	100	152	-52
	3,144	2,446	698	2,857	2,784	73

The balances outstanding in the accounts shown in this table at March 31, 1972 and March 31, 1973 are discussed in the section "Asset and Liability Accounts".

In 1972-73, advances to the Exchange Fund were \$2,757 million, of which \$2,632 million were repaid, leaving a net advance of \$125 million during the year. These advances would have been greater but for the decision to allow the Canadian dollar to float in the foreign exchange markets which was announced on May 31, 1970. The effect of this decision was that foreign exchange no longer had to be purchased by the Exchange Fund in order to maintain the official parity rate of the Canadian dollar.

Transactions with the International Monetary Fund included a revaluation adjustment of \$51 million to the Fund due to a depreciation of the Canadian dollar; capital subscriptions are set in S.D.R. units of account so that, when the Canadian dollar is depreciated, additional Canadian dollars must be supplied to the Fund and when the Canadian dollar is appreciated the converse applies. Transactions in non-interest-bearing notes resulted in a net increase of \$103 million. These transactions were due mainly to other countries' dealings in Canadian dollars with the Fund.

There was no allocation of Special Drawing Rights by the International Monetary Fund to Canada during the fiscal year leaving the recorded value of SDR's in the government's books at \$370 million at March 31, 1973. These SDRs were, in turn, advanced to the Exchange Fund.

The transactions just described are those through which the Government of Canada financed additions to Canada's official international reserves, other than the Receiver General's working balances in foreign currency, in 1972-73. The change in the Receiver General's foreign currency deposits was relatively small when compared with the transactions just described. Subject to this exception, the net effect of these transactions was to require the Government of Canada

to supply \$73 million to finance increases in Canada's international reserves in 1972-73 as compared with a net requirement of \$698 million in 1971-72.

Other Non-Budgetary Transactions

The major accounts in which other non-budgetary transactions are recorded are those for provincial tax collection agreements, outstanding cheques, accounts payable, interest accrued, interest due and outstanding, and deferred charges on superannuation accounts.

The provincial tax collection agreements account records transactions arising from federal-provincial tax collection agreements. During the fiscal year 1972-73, the Government of Canada collected \$2,459 million of provincial income taxes on behalf of provincial governments of which \$2,091 million were personal income tax and \$368 million were corporation income tax. In the same period, payments to the provinces of \$2,451 million were \$8 million less than receipts. These receipts and payments were substantially higher than in 1971-72 when \$2,153 million of income taxes were collected on behalf of provincial governments and \$2,023 million were paid to them.

Outstanding cheques are cheques issued on or before March 31 of each fiscal year and still outstanding at that date. Transactions in 1972-73, resulted in an increase of \$14 million bringing the balance outstanding at the end of the year to \$751 million.

Accounts payable are cheques issued in April in respect of transactions undertaken during the previous fiscal year ended on March 31. In April 1973 these amounted to \$746 million compared with \$650 million in April 1972.

Interest accrued but not paid at March 31, 1973 amounted to \$584 million, a net increase of \$44 million over the balance at March 31, 1972. Interest due and outstanding was \$842 million at March 31, 1973, a net increase of \$283 million.

Actuarial deficiencies in the superannuation accounts revealed by quinquennial valuations and the cost of benefits as a result of salary increases are set up as deferred charges and amortized to budgetary expenditure over a period of five years. In 1972-73, a total of \$392 million was added to deferred charges as a result of salary increases and \$361 million was amortized to budgetary expenditure.

The remaining non-budgetary transactions include those recorded in accounts for matured debt, deposit and trust accounts, deferred credit accounts, accounts for securities held in trust, deferred charge accounts not described above and certain other accounts. The receipts of and payments from these accounts were \$879 million and \$847 million respectively in 1972-73.

TABLE 13

OTHER NON-BUDGETARY TRANSACTIONS⁽¹⁾

(in millions of dollars)

OTHER NON-BUDGETARY TRANSACTIONS	1971-72			1972-73		
	Receipts	Payments	Net	Receipts	Payments	Net
Provincial tax collection agreements account.....	2,153	2,023	130	2,459	2,451	8
Outstanding cheques.....	737	630	107	751	737	14
Accounts payable.....	650	582	68	746	650	96
Interest accrued.....	540	496	44	584	540	44
Interest due and outstanding.....	559	326	233	842	559	283
Deferred charges on superannuation accounts.....	289	473	-184	361	392	-31
All other.....	547	372	175	879	847	32
	5,475	4,902	573	6,622	6,176	446

⁽¹⁾ The balances outstanding at March 31, 1972 and March 31, 1973 in the accounts shown in the table are discussed in the section "Asset and Liability Accounts".

SECTION 6

1972-73
PUBLIC ACCOUNTS

Financing Operations of the Government, and the Public Debt

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FINANCING OPERATIONS OF THE GOVERNMENT

In 1972-73, the Government of Canada issued \$16,961 million of new bonds and treasury bills and retired \$15,181 million of securities. In addition, it cancelled \$15 million of its own securities which were held as investment for retirement of its debt and purchased a net amount of \$8 million of Canada savings bonds for the employees purchase plan. These operations provided a net amount of \$1,787 million to finance the other operations of the government and to increase its cash balances, as compared with a net amount of \$2,049 million in 1971-72.

As is shown in Table 1, there were net sales of \$36 million in marketable bonds, \$460 million in treasury bills, \$1,277 million in Canada savings bonds and \$7 million in other non-marketable bonds.

Marketable bonds

As is shown in Table 2, five times during the fiscal year the government issued bonds payable in Canadian dollars. On four of these occasions, the proceeds were used either in whole or in part to redeem maturing debt. There was also one exchange operation on July 1, 1972. The table also shows that there was a definite increase in interest rates on the new issues with the exception of the February 1, 1973 issues.

For bonds payable in currencies other than Canadian dollars, all operations during the fiscal year were retirements.

Treasury bills

As is shown in Table 3, total treasury bills issued during the fiscal year were \$13,125 million and total redemptions

were \$12,665 million resulting in a net amount of \$460 million in new borrowing.

Three-month bills which are issued weekly had a net increase of \$440 million and six-month bills which are also issued weekly had a net increase of \$20 million. The weekly issue of three-month bills rose from \$190 million to \$195 million on June 30, to \$200 million on July 7, to \$205 million on September 29, to \$210 million on October 6 and to \$215 million on January 5. The weekly issue of six-month bills fell from \$40 million to \$35 million on May 26, rose to \$40 million on June 16, fell to \$35 million on November 24, rose to \$40 million on December 15 and to \$45 million on December 29.

Other bills, which are issued periodically, are usually for periods of one year or less. At March 31, 1972 there were three of these bills outstanding, a 364-day bill for \$125 million which was due on May 12, a 364-day bill for \$150 million which was due on November 24 and a 364-day bill for \$125 million which was due on February 9, 1973. These were redeemed by proceeds from new issues. During 1972-73 there were three new issues: a 364-day bill for \$125 million issued on May 12 and due on May 11, 1973, a 364-day bill for \$150 million issued on November 24 and due on November 23, 1973 and a 364-day bill for \$125 million issued on February 9, and due on February 8, 1974.

Interest rates on three-month bills rose from 3.62 on April 7, 1972 to 4.46 on March 30, 1973, on six-month bills from 3.94 on April 7, 1972 to 4.79 on March 30, 1973 and on other bills from 4.72 on May 12, 1972 to 4.77 on February 9, 1973,

TABLE 1

TRANSACTIONS IN BONDS AND TREASURY BILLS (other than bonds redeemed by holders after maturity)

(in millions of dollars)

	1971-72			1972-73		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Marketable bonds—						
Payable in Canadian dollars.....	2,220.0	1,855.0	365.0	1,710.0	1,672.5	37.5
Payable in other currencies.....		1.7	-1.7		1.7	-1.7
	2,220.0	1,856.7	363.3	1,710.0	1,674.2	35.8
Treasury bills.....	11,910.0	11,815.0	95.0	13,125.0	12,665.0	460.0
Canada savings bonds.....	2,611.8	704.3	1,907.5	2,118.4	841.3	1,277.1
Other non-marketable bonds.....	6.5	315.0	-308.5	7.1		7.1
	16,748.3	14,691.0	2,057.3	16,960.5	15,180.5	1,780.0
Net sales or purchases (—) of own bonds by government.....			-8.5			7.2
Net sums raised by sales to the public.....			2,048.8			1,787.2

TABLE 2

NEW ISSUES AND RETIREMENTS OF MARKETABLE BONDS, 1972-73

(in millions of dollars)

Date of Operation	New loans issued				Loans retired				Net issue or retirement (—)
	Series	Interest rate	Term	Amount	Series	Interest rate	Term	Amount	
Payable in Canadian dollars—1972									
April 1.....	F69	5½	1972-73	150.0	F37	7½	1969-72	235.0	—75.0
	F72	6½	1972-77	225.0	F53	6½	1970-72	215.0	
				375.0				450.0	
July 1.....	F73	5½	1972-74	100.0	T28	4½	1958-72	262.5 ⁽¹⁾	137.5
	F74	7	1972-77	300.0					
				400.0				262.5	
September 1.....	F73	5½	1972-74	100.0	T28	4½	1958-72	454.7	—4.7
	F74	7	1972-77	350.0					
				450.0				454.7	
December 15.....	F66	6½	1972-79	225.0	F59	5½	1970-72	225.0	
1973									
February 1.....	F66	6½	1973-79	260.0	AT14	5½	1962-80	7.3 ⁽¹⁾	—20.3
					CT26	5½	1966-80	13.0 ⁽¹⁾	
					F43	8	1969-73	110.0	
					F50	7	1970-73	150.0	
								280.3	
				1,710.0			1,672.5	37.5	
Payable in other currencies—1972									
April 15					U.S.	5	1962-87	0.8 ⁽²⁾	—1.7
October 15.....					U.S.	5	1962-87	0.9 ⁽²⁾	
								1.7	
				1,710.0				1,674.2	35.8

⁽¹⁾ Cancelled.⁽²⁾ Redeemed.

TABLE 3

TREASURY BILL ISSUES AND REDEMPTIONS, 1972-73

(in millions of dollars)

	Issues				Redemptions				Net change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1972.....	760	160		920	720	180		900	20
May.....	760	155	125	1,040	720	175	125	1,020	20
June.....	955	190		1,145	915	200		1,115	30
July.....	800	160		960	760	160		920	40
August.....	800	160		960	760	160		920	40
September.....	1,005	200		1,205	955	200		1,155	50
October.....	840	160		1,000	800	160		960	40
November.....	840	155	150	1,145	800	155	150	1,105	40
December.....	1,050	195		1,245	1,005	190		1,195	50
January, 1973.....	860	180		1,040	840	160		1,000	40
February.....	860	180	125	1,165	840	160	125	1,125	40
March.....	1,075	225		1,300	1,050	200		1,250	50
	10,605	2,120	400	13,125	10,165	2,100	400	12,665	460

Non-marketable bonds

The result of transactions in non-marketable bonds was a net receipt of new money of \$1,284 million.

Canada savings bonds which are non-callable but redeemable on demand at any time with accrued interest had a net increase of \$1,277 million during the year bringing the balance outstanding at March 31, 1973 to \$10,989 million. Gross sales

of series 27 were \$2,115 million and additional sales of series 26 were \$3 million. Redemptions prior to maturity of series 13 to 27 totalled \$841 million. In 1971-72 sales were \$2,612 million and redemptions were \$704 million resulting in a net increase of \$1,908 million.

Canada pension plan bonds purchased by the federal government during the year were \$7 million. There were no redemptions.

TABLE 4
ISSUES AND RETIREMENTS OF NON-MARKETABLE BONDS
(in millions of dollars)

	1971-72			1972-73		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Canada savings bonds—						
Series 13 to 25.....	1.0	571.8	-570.8		324.2	-324.2
Series 26.....	2,610.8	132.5	2,478.3	3.1	405.2	-402.1
Series 27.....				2,115.3	111.9	2,003.4
	2,611.8	704.3	1,907.5	2,118.4	841.3	1,277.1
Unemployment Insurance Commission bonds.....		315.0	-315.0			
Canada Pension Plan bonds.....	6.5		6.5	7.1		7.1
	2,618.3	1,019.3	1,599.0	2,125.5	841.3	1,284.2

THE PUBLIC DEBT

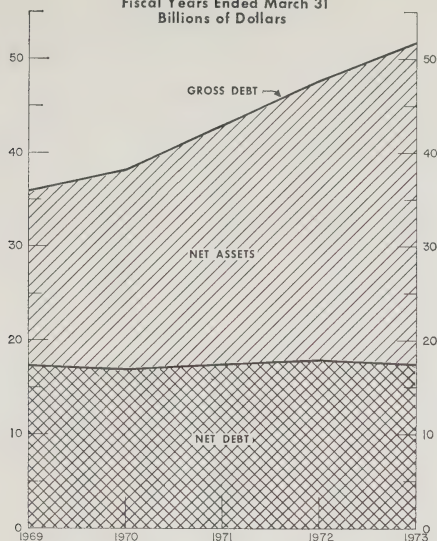
The public debt of Canada consists of those liabilities which appear on the government's statement of assets and liabilities. In addition the government has certain indirect or contingent obligations such as the guarantee of securities of the Canadian National Railways, insured loans made by approved lending institutions under the National Housing Act and deposits maintained by the chartered banks in the Bank of Canada.

At March 31, 1973 the government's liabilities as recorded on the statement of assets and liabilities totalled \$51,718 million and net recorded assets totalled \$34,262 million resulting in a net debt of \$17,456 million.

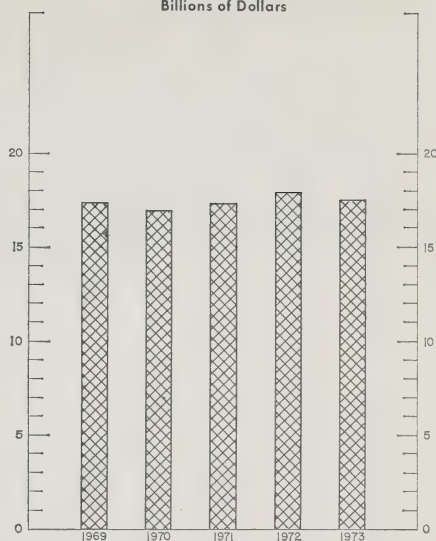
The following table shows the gross public debt, the unmatured debt, net recorded assets and the net debt at March 31 for each of the fiscal years 1968-69 to 1972-73 inclusive:

TABLE 5
STATEMENT OF PUBLIC DEBT, UNMATURED DEBT, NET RECORDED ASSETS AND NET DEBT OF CANADA
(in millions of dollars)

AS AT MARCH 31	Gross public debt			Less net recorded assets	Net debt	Increase in net debt during fiscal year
	Unmatured debt	Other liabilities	Total			
1969.....	22,101.0	13,818.3	35,919.3	18,583.4	17,335.9	576.1
1970.....	22,637.2	15,512.9	38,150.1	21,206.8	16,943.3	-392.6
1971.....	25,201.2	17,774.6	42,975.8	25,653.4	17,322.4	379.1
1972.....	27,258.5	20,428.2	47,686.7	29,750.0	17,936.7	614.3
1973.....	29,038.5	22,679.2	51,717.7	34,261.9	17,455.8	-480.9

GROSS AND NET DEBTFiscal Years Ended March 31
Billions of Dollars**NET DEBT AS AT MARCH 31**

Billions of Dollars

**Gross debt**

The gross debt of Canada, or the total of liabilities as recorded on the statement of assets and liabilities, was \$51,718 million at March 31, 1973 compared with \$47,687 million at March 31, 1972, \$4,031 million higher. There were net increases of \$1,780 million in unmatured debt, \$1,589 million in annuity, insurance and pension account balances and \$662 million in other liability accounts. Unmatured debt in the amount of \$29,038 million was 56 per cent and annuity, insurance and pension accounts in the amount of \$17,128 million were 33 per cent of total liabilities. At March 31, 1972 unmatured debt was \$27,259 million or 57 per cent and annuity, insurance and pension accounts were \$15,539 million or 33 per cent of total liabilities.

Net recorded assets

At March 31, 1973 the government's net recorded assets totalled \$34,262 million, \$4,512 million higher than they were at March 31, 1972. The main changes were increases of \$799 million in loans to crown corporations, \$1,291 million in advances to the Unemployment Insurance account, \$978 million in the Canada Pension Plan investment fund, \$125 million in Exchange Fund account, \$684 million in other loans and investments and \$512 million in current assets.

Loans to, and investments in, crown corporations totalled \$12,797 million or 37 per cent, advances to the Exchange

Fund account were \$5,641 million or 16 per cent and the Canada Pension Plan investment fund was \$5,590 million or 16 per cent of the total. At March 31, 1972 loans to crown corporations at \$11,999 million were 40 per cent, advances to the Exchange Fund account at \$5,516 million were 19 per cent and the Canada Pension Plan investment fund at \$4,611 million was 15 per cent of the total.

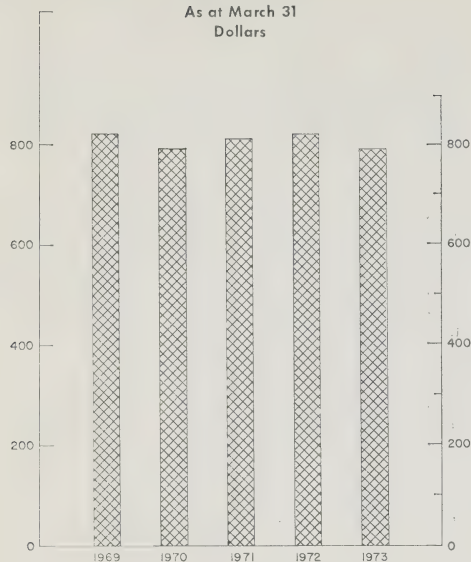
Net debt

The net debt of Canada is represented by the excess of gross liabilities over net recorded assets and is the overall budgetary deficit since Confederation.

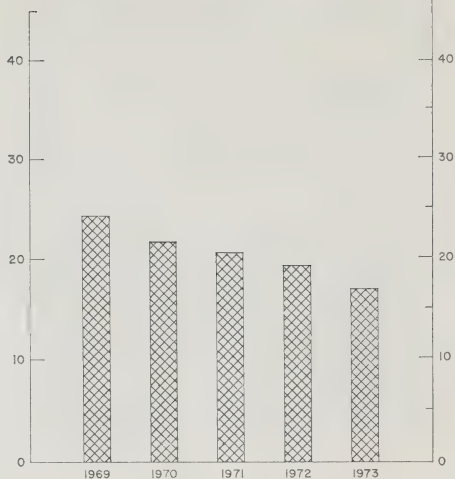
As gross liabilities increased by 4,031 million during 1972-73 and net recorded assets increased by \$4,512 million, net debt decreased by \$481 million. The net debt at March 31, 1973 was \$17,456 million compared with \$17,937 million at March 31, 1972. The decrease was the result of the budgetary surplus of \$481 million.

The net debt in per capita terms and as a percentage of the gross national product is shown in the following table. The net debt per capita was \$823.13 at March 31, 1969 compared with \$786.13 at March 31, 1973. Expressed as a percentage of gross national product, the net debt which was 24.3 per cent at March 31, 1969 was 17.0 per cent at March 31, 1973.

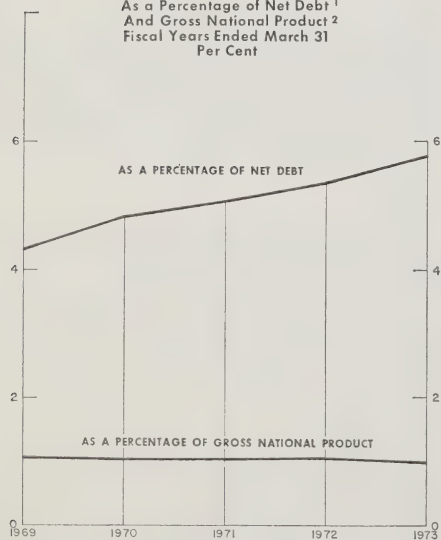
NET DEBT
Per Capita
As at March 31
Dollars



NET DEBT
As a Percentage of
Gross National Product
As at March 31
Per Cent



NET INTEREST CHARGES
As a Percentage of Net Debt ¹
And Gross National Product ²
Fiscal Years Ended March 31
Per Cent



1. At March 31.

2. For calendar year within fiscal year.

**AVERAGE INTEREST RATE
ON UNMATURED DEBT**
As at March 31
Per Cent

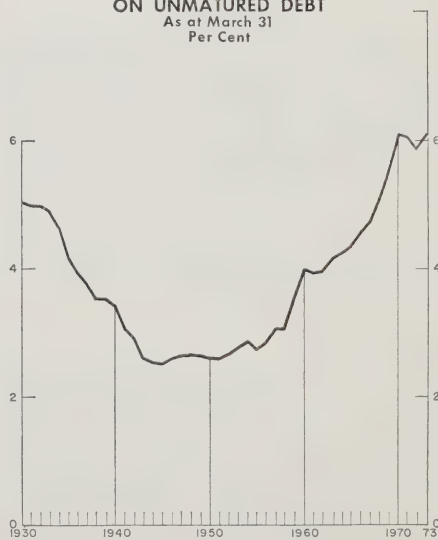


TABLE 6

NET DEBT PER CAPITA AS A PERCENTAGE OF GROSS NATIONAL PRODUCT

AS AT MARCH 31	Net debt per capita		Net debt as a percentage of gross national product
	\$	%	
1969.....	823.13	24.3	
1970.....	792.59	21.6	
1971.....	810.40	20.5	
1972.....	821.60	19.2	
1973.....	786.13	17.0	

Interest rates

The average interest rate on the government's unmatured debt was 6.05 per cent at March 31, 1973. At March 31, 1972 it was 5.83 per cent.

The following table sets out the unmatured debt at March 31, for each of the fiscal years 1968-69 to 1972-73 inclusive, with the average rate of interest thereon. For purposes of comparison the unmatured debt is classified as to marketable bonds, non-marketable bonds (which includes Canada savings bonds) and treasury bills.

The average rate on marketable bonds was 5.76 per cent at March 31, 1973 compared with 5.64 per cent at March 31, 1972 and for treasury bills it was 4.07 per cent compared with 3.54 per cent.

TABLE 7

UNMATURED DEBT OUTSTANDING AS AT MARCH 31, 1969 TO 1973 INCLUSIVE WITH THE AVERAGE RATE OF INTEREST THEREON

	Non marketable bonds										Total unmatured debt	
	Marketable bonds		Canada savings bonds		Unemployment Insurance Commission		Canada pension fund		Treasury bills			
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent
1969.....	12,705.5	5.20	6,168.2	5.55	376.0	5.74	11.3	6.29	2,840.0	6.36	22,101.0	5.46
1970.....	12,695.0	5.47	6,578.8	6.56	453.0	6.62	15.4	6.65	2,895.0	7.65	22,637.2	6.09
1971.....	13,325.7	5.68	7,804.6	7.34	315.0	6.98	20.8	6.94	3,735.0	4.44	25,201.1	6.03
1972.....	13,689.1	5.64	9,712.1	6.99			27.3	6.97	3,830.0	3.54	27,258.5	5.83
1973.....	13,724.8	5.76	10,989.2	7.17			34.5	7.05	4,290.0	4.07	29,038.5	6.05

Where various rates of interest are applicable during the term of a loan, the interest rate in effect at March 31 is used.

Interest rates on new issues of marketable bonds varied from a high of 7.00 per cent to a low of 5.25 per cent during the year.

The yield on three-month treasury bills at tender on March 30, 1973 was 4.46 per cent compared with 3.57 per cent on March 30, 1972. From a low of 3.42 per cent on July 21, 1972 it rose to a high of 4.46 per cent on March 30, 1973.

The yield on six-month bills at tender on March 30, 1973 was 4.79 per cent compared with 3.86 per cent on March 30, 1972. From a low of 3.72 per cent on July 21, 1972 it rose to a high of 4.79 per cent on March 30, 1973.

The yield on other treasury bills was 4.77 per cent on a 364-day bill on February 9, 1973 compared with 4.39 per cent on February 11, 1972. From a low of 4.36 per cent on a 364-day bill at tender on November 24, 1972, it rose to a high of 4.77 per cent on a 364-day bill at tender on February 9, 1973.

The following table shows the average high and low yields together with the average yield on the latest issues for the fiscal years 1968-69 to 1972-73 inclusive:

TABLE 8

TREASURY BILLS AVERAGE YIELDS AT TENDER

FISCAL YEAR ENDED MARCH 31	High	Low	Last issue
	per cent	per cent	per cent
Three-month bills—			
1969.....	7.00	5.48	6.58
1970.....	7.83	6.54	7.00
1971.....	7.02	2.99	3.02
1972.....	4.06	2.96	3.57
1973.....	4.46	3.42	4.46
Six-month bills—			
1969.....	7.01	5.43	6.80
1970.....	7.93	6.74	6.76
1971.....	6.82	3.08	3.08
1972.....	4.27	3.13	3.86
1973.....	4.79	3.72	4.79
Other bills—			
1969.....	6.53	5.90	5.90
1970.....	8.01	7.46	8.01
1971.....	6.80	4.77	4.98
1972.....	4.39	3.60	4.39
1973.....	4.77	4.36	4.77

Indirect debt or contingent liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, bank advances to the Canadian Wheat Board, advances under the Export Develop-

ment Act, loans made by chartered banks and credit unions under the Canada Student Loans Act and bank loans under the Farm Improvement Loans Act.

As the following table shows, these contingent liabilities increased by \$1,085 million during the year. Loans in respect of the National Housing Act, 1954 were \$10,056 million at December 31, 1972 compared with \$9,225 million at December 31, 1971 and bank loans to the Canadian Wheat Board were \$436 million at March 31, 1973 compared with \$327 million at March 31, 1972.

TABLE 9
SUMMARY OF INDIRECT DEBT OR CONTINGENT LIABILITIES
(in millions of dollars)

	Amount outstanding March 31		Increase or decrease (-)
	1972	1973	
Canadian National Railways securities guaranteed as to principal and interest.....	821.7	814.9	- 6.8
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽¹⁾⁽²⁾	9,225.0	10,056.0	831.0
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extensions and improvements ⁽¹⁾	22.8	23.5	0.7
Liability for insurance and guarantees under the Export Development Act ⁽¹⁾	615.2	655.6	40.4
Loans made by chartered banks under the Farm Improvement Loans Act.....	83.0	272.1	189.1
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽³⁾	485.2	398.0	- 87.2
Loans made by chartered banks to the Canadian Wheat Board ⁽¹⁾	327.1	436.4	109.3
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act.....	1.7	1.0	- 0.7
Loans made by lenders under the Cape Breton Development Act.....	30.0	28.5	- 1.5
Loans made by lenders under the General Adjustment Assistance Program.....	17.2	24.9	7.7
Loans made by chartered banks under the Small Businesses Loans Act.....	17.9	20.7	2.8
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act	2.6	2.4	- 0.2
	11,649.4	12,734.0	1,084.6

⁽¹⁾ As at December 31, 1972.

⁽²⁾ As reported by approved lenders as at December 31, 1972.

⁽³⁾ Includes contingent liability in respect of alternative payments to non-participating province.

SECTION 7

1972-73
PUBLIC ACCOUNTS

The Cash Position

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THE CASH POSITION OF THE GOVERNMENT

The government's cash account represents balances of current and special deposits to the credit of the Receiver General for Canada in the Bank of Canada, chartered banks in Canada and certain banks in London, New York, Brussels, Bonn, Frankfurt and Rome.

The cash position of the government is affected not only by budgetary transactions but also by changes in the government's unmatured debt and other non-budgetary transactions. Non-budgetary transactions are those which affect the government's asset and liability accounts and must be taken into account when considering the full scope of the government's financial operations.

On the asset side, the non-budgetary transactions consist, for the most part, of loans and advances to, and repayment by crown corporations and other government agencies and funds, national, provincial and municipal governments, international organizations and other borrowers.

On the liability side, they relate mainly to receipts and payments in connection with the many deposit and trust accounts, and annuity, insurance and pension funds held or administered by the government.

During 1972-73 total cash receipts arising from all government transactions totalled \$46,114 million and total cash disbursements were \$45,715 million, bringing the total balances in Receiver General bank accounts to \$1,999 million

at March 31, 1973. Of this balance \$1,983 million was on deposit in Canada and \$16 million in foreign countries.

Non-budgetary disbursements and charges (excluding unmatured debt transactions) totalled \$18,119 million in 1972-73 and included \$6,012 million for social security accounts, \$375 million for other annuity, insurance and pension accounts, \$2,857 million for foreign exchange reserves, \$2,699 million for loans and investments, \$2,451 million under provincial tax collection agreements and \$3,725 million for sundry other accounts.

Non-budgetary receipts and credits (excluding unmatured debt transactions) totalled \$16,250 million of which \$4,393 million was for social security accounts, \$1,255 million for other annuity, insurance and pension accounts, \$2,784 million for foreign exchange reserves, \$1,196 million for loans and investments, \$2,459 million for the provincial tax collection agreements account and \$4,163 million for sundry other accounts.

Details of these non-budgetary transactions are given in section 5 of this volume.

As is shown in Table 1, operations in unmatured debt furnished a net amount of \$1,787 million of which \$1,388 million was used for cash requirements. The remainder, \$399 million, increased the government's available cash to \$1,999 million at March 31, 1973.

TABLE 1
CHANGE IN CASH POSITION
(in millions of dollars)

	1971-72			1972-73		
	Receipts	Disbursements	Net	Receipts	Disbursements	Net
Budgetary transactions.....	14,727	15,341	-614	17,181	16,700	481
Non-budgetary transactions.....	14,505	15,618	-1,113	16,250	18,119	-1,869
Total transactions.....	29,232	30,959	-1,727	33,431	34,819	-1,388
Deduct: non-cash transactions.....	4,083	4,083		4,292	4,292	
Cash transactions.....	25,149	26,876	-1,727	29,139	30,527	-1,388
Unmatured debt transactions—						
Marketable bonds.....	2,220	1,857	363	1,710	1,674	36
Canada savings bonds.....	2,611	704	1,907	2,118	841	1,277
Treasury bills.....	11,910	11,815	95	13,125	12,665	460
Special issues.....	7	315	-308	7		7
Securities investment account.....	1		1		8	-8
Investments held for retirement of debt.....		9	-9	15		15
	16,749	14,700	2,049	16,975	15,188	1,787
Receiver General bank transactions.....	41,898	41,576	322	46,114	45,715	399
Receiver General bank balances at April 1.....			1,278			1,600
Receiver General bank balances at March 31.....			1,600			1,999

Table 2 shows the Government of Canada Canadian cash monthly balances for the latest five fiscal years and table 3 shows the foreign cash balances (converted to Canadian dollar value) for the same period.

During 1972-73 Canadian cash balances ranged from a low of \$626 million at September 30, 1972 to a high of \$2,625 million at January 31, 1973.

Foreign balances rose to a high of \$31 million at July 31, 1972 then fell to \$12 million at November 30, 1972.

The implication of the level of government cash balances at any given time can be misinterpreted because of their wide fluctuations throughout the year, as is illustrated in the following table. Furthermore, because many cheques are

issued at the end of a month and are not redeemed until the first few days of the following month whereas the largest percentage of receipts are not received until later, cash balances may drop in the early days of each month by as much as \$125 to \$300 million.

TABLE 2

GOVERNMENT OF CANADA
CANADIAN CASH BALANCES

AT END OF MONTH	Fiscal year ended March 31				
	1969	1970	1971	1972	1973
April.....	609.7	713.0	527.0	1,217.0	1,477.5
May.....	458.4	804.1	540.0	1,476.3	1,288.5
June.....	328.6	879.8	311.8	1,373.2	857.9
July.....	248.4	874.4	345.9	1,378.7	1,075.6
August.....	381.2	841.9	433.8	1,242.5	816.8
September.....	190.8	636.4	296.0	1,021.0	626.2
October.....	391.8	479.0	262.3	927.8	628.2
November.....	995.0	1,537.0	1,345.5	2,825.8	2,251.4
December.....	706.6	1,377.0	1,446.6	2,286.5	2,403.5
January, 1973.....	853.5	1,440.7	1,629.9	2,506.0	2,625.1
February.....	761.2	1,366.7	1,723.3	2,279.4	2,463.6
March.....	599.1	820.1	1,255.8	1,582.4	1,983.5

TABLE 3

GOVERNMENT OF CANADA
FOREIGN CASH BALANCES

(converted to Canadian Dollar Value)

AT END OF MONTH	Fiscal year ended March 31				
	1969	1970	1971	1972	1973
April.....	13.1	22.7	25.6	6.1	14.5
May.....	14.6	23.5	32.7	9.3	18.7
June.....	19.3	22.2	33.3	8.9	19.3
July.....	20.4	23.3	30.6	1.5	30.7
August.....	22.9	20.4	27.6	19.3	18.9
September.....	26.8	16.8	23.1	23.5	21.4
October.....	18.2	24.8	28.0	24.9	18.8
November.....	24.6	25.2	24.7	23.5	11.9
December.....	14.4	24.8	30.0	26.5	15.0
January, 1973.....	18.1	23.8	24.5	23.9	18.9
February.....	20.7	20.8	27.0	20.3	14.2
March.....	14.5	24.8	21.9	17.8	15.6

SECTION 8

1972-73
PUBLIC ACCOUNTS

Asset and Liability Accounts

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ASSET AND LIABILITY ACCOUNTS

The statement of the assets and liabilities of Canada, as certified by the Auditor General, is presented in section 10 of this volume on a comparative basis, showing the balance of each of the principal classifications of accounts at March 31, 1973, the corresponding balance at March 31, 1972, and the increase or decrease during the fiscal year 1972-73. It is followed by explanatory notes and by detailed schedules of the accounts which are also presented on a comparative basis. A description of the structure and more significant features of the statement of assets and liabilities is given in section 1 of this volume.

The structure of the Government's Balance Sheet

Under Section 52(2) of the Financial Administration Act, Revised Statutes, 1970, the Receiver General for Canada

- (a) shall cause accounts to be kept to show such of the assets and direct and contingent liabilities of Canada, and
- (b) shall establish such reserves with respect to the assets and liabilities as in the opinion of the Minister of Finance are required to give a true and fair view of the financial position of Canada.

The assets and liabilities of Canada are set out so as to disclose the net debt.

Since 1920, the so-called 'active assets' have been offset against gross liabilities in determining the net debt of Canada and the statement of assets and liabilities has been based on the concepts outlined by the Minister of Finance in the budget speech of May 18, 1920.

"Assets which are not readily convertible, as the reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it".

Since that time, there has been no fundamental change in the basic structure of the statement or in its main purpose. However, revisions have been made from time to time to improve the form or manner of presentation, with consideration being given continually to the possibility of further improvements.

The 'active assets' can be classified into a number of broad groups:

- (1) liquid assets, such as cash and bank deposits which are immediately available for use;
- (2) readily realizable assets such as marketable or redeemable securities and inventories of consumable commodities, which, in the course of normal day

to day operations will be, or, if desired, can be readily converted into cash;

- (3) international reserves which are liquid assets in the international sense and which provide the medium of exchange for international transactions;
- (4) ultimately realizable assets, including financial assets, such as loans and long time investments, and physical assets held for disposal, which will eventually be converted into cash; these fall into four classes—
 - (a) those that are fully revenue-producing e.g. loans and investments that yield interest or dividends;
 - (b) those that are revenue-producing but at a rate that is not sufficient to return the full cost of the moneys applied to them—the so-called 'soft loans' to under-developed countries;
 - (c) those that are fully revenue-producing by virtue of the fact that the funds required to service them are provided, in whole or in part, from parliamentary appropriations; and
 - (d) those that are not revenue-producing;
- (5) assets that are not expected to be realizable, but which are held as continuing long-time investments in various crown corporations and other enterprises; these fall into three classes—
 - (a) those that are fully revenue-producing in the sense that they yield dividends from profitable operations;
 - (b) those that are revenue-producing but at a rate that is not sufficient to return the full cost of moneys applied to them; and
 - (c) those that do not produce revenue or dividends;
- (6) securities held in trust which are securities (or cash) deposited with the Government of Canada for a specific purpose and for which an administrative function is provided;
- (7) costs or charges incurred that are chargeable to subsequent periods such as loan flotation cost, discount amortization and other prepaid expenses and deferred charges, including the unamortized portions of actuarial deficiencies of superannuation accounts.

The liabilities can be classified into a number of broad groups:

- (1) liabilities payable on demand including outstanding cheques, matured debt outstanding, interest due and outstanding, and other obligations payable on demand;
- (2) liabilities to international organizations including non-interest-bearing notes to the international monetary fund and other liabilities related to the government's international balance of payments operations;
- (3) deposit and trust accounts which reflect funds or securities deposited with, or held in trust by, the government;

- (4) annuity, insurance and pension accounts which consist of the government's liability as an insurer and as an administration of various superannuation, pension and annuity funds;
- (5) undisbursed balances of appropriations which, in accordance with the legislation under which they are authorized, are available for expenditures in periods subsequent to the fiscal year in which they are granted;
- (6) other liabilities including suspense accounts consisting of balances where some uncertainty as to disposition exists, deferred credits consisting of balances where the ultimate accounting treatment is known, but final disposition is dependent on the fulfilment of certain conditions;
- (7) liability reserves which consist of provision made for anticipated liabilities and other purposes; and
- (8) unmatured debt which consists of bonds and treasury bills issued by the Government of Canada.

The indirect or contingent liabilities of the government are shown as a special note to the statement of assets and liabilities and are also set out in a detailed supplementary statement. These contingent liabilities related to the guarantees made by Canada to the holders of securities issued by crown corporations and to insured loans made by approved lenders under specific legislative authority.

Summary

The gross liabilities of the government totalled \$51,718 million on March 31, 1973, an increase of \$4,031 million over the total of \$47,687 million on March 31, 1972. The main changes were increases of \$1,589 million in annuity, insurance and pension accounts and \$1,780 million in unmatured debt.

The net recorded assets totalled \$34,262 million on March 31, 1973, an increase of \$4,512 million over the total of \$29,750 million on March 31, 1972. The main changes were increases of \$1,270 million in domestic loans, \$978 million in the Canada pension plan investment fund, and \$1,291 million in advances to the unemployment insurance account.

The net debt of Canada, or the excess of liabilities over net recorded assets, was \$17,456 million at March 31, 1973 compared with \$17,937 million at March 31, 1972. The decrease of \$481 million reflected the budgetary surplus for the fiscal year 1972-73.

A condensed statement of the assets and liabilities of the Government of Canada as at March 31, 1973, with comparative figures as at March 31, 1972 and the net increases or decreases during the fiscal year 1972-73, is presented in the following table. Also included in this section are supplementary tables showing the major accounts within each category. Further details may be found in section 5 "Non-budgetary transactions" and section 6 "Financing operations of the government, and the public debt" and the schedules to the Statement of Assets and Liabilities in section 10.

TABLE 1

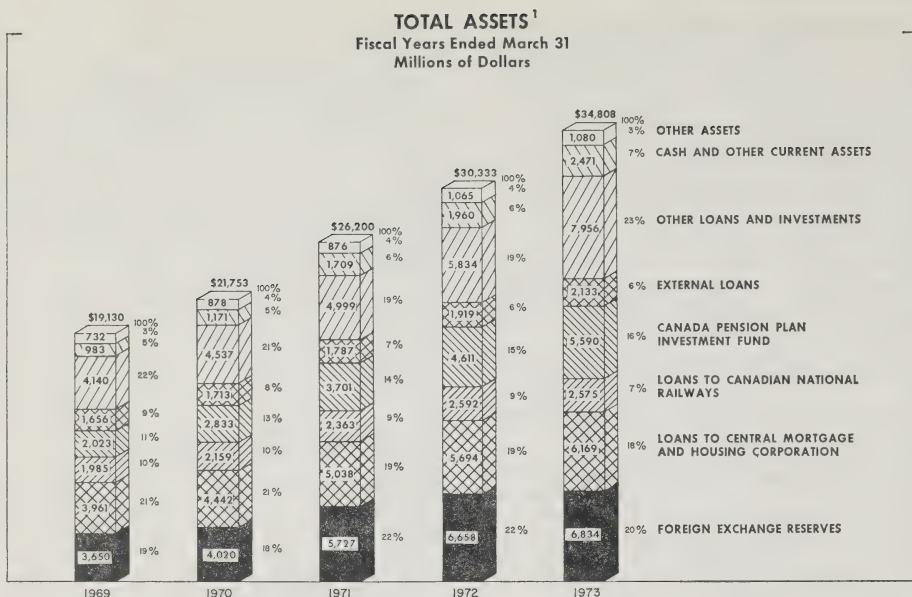
(in millions of dollars)

	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
LIABILITIES			
Current and demand liabilities.....	2,683.1	491.9	3,175.0
Foreign exchange reserve accounts.....	1,120.3	103.0	1,223.3
Deposit and trust accounts.....	600.2	15.9	616.1
Annuity, insurance and pension accounts—			
Social security accounts.....	5,419.5	709.2	6,128.7
Superannuation accounts.....	8,672.3	881.8	9,554.1
Other.....	1,447.5	-1.9	1,445.6
Undisbursed balances of appropriations.....	190.7	-3.1	187.6
Deferred credits.....	231.7	31.5	263.2
Other liabilities.....	62.9	22.7	85.6
Unmatured debt.....	27,258.5	1,780.0	29,038.5
Total liabilities.....	47,686.7	4,031.0	51,717.7
ASSETS			
Current assets—			
Cash accounts.....	1,903.9	503.5	2,407.4
Other.....	56.0	8.2	64.2
Departmental working capital advances.....	172.0	18.9	190.9
Foreign exchange reserve accounts—			
Advances to the Exchange Fund Account.....	5,516.3	125.0	5,641.3
Canada's subscription to the capital of the International Monetary Fund.....	1,141.3	50.9	1,192.2
Social security accounts—			
Canada Pension Plan Investment Fund.....	4,611.3	978.3	5,589.6
Unemployment Insurance Commission—advances.....	183.6	1,291.2	1,474.8
Unemployment Insurance Account.....	-37.0	59.4	22.4
Investments held for retirement of unmatured debt.....	15.4	-15.4	
Advances, loans and investments—			
Domestic.....	13,749.7	1,270.1	15,019.8
External.....	1,838.9	213.7	2,052.6
Securities held in trust.....	128.7	-10.3	118.4
Deferred charges.....	921.5	18.4	939.9
Capital assets..... ⁽¹⁾			
Inactive loans and investments.....	94.8		94.8
Total recorded assets.....	30,296.4	4,511.9	34,808.3
Less: Reserve for losses on realization of assets.....	-546.4		-546.4
Net recorded assets.....	29,750.0	4,511.9	34,261.9
Net debt represented by excess of liabilities over net recorded assets....	17,936.7	-480.9	17,455.8

⁽¹⁾ Shown at nominal value of \$1.

Asset Accounts

The net recorded assets of the government totalled \$34,262 million at March 31, 1973, an increase of \$4,512 million over the previous fiscal year-end total. The main changes were increases of \$1,484 million in advances, loans and investments, \$978 million in the Canada Pension Plan investment fund, and \$1,291 million in advances to the unemployment insurance account.



1. As shown on table "Summary of assets and liabilities". This chart does not reflect the reserve for losses on realization of assets.

Current assets

Cash accounts

The total balances of all cash accounts was \$2,407 million at March 31, 1973 compared with \$1,904 million at March 31, 1972. The increase of \$503 million reflects higher balances in Receiver General current deposit accounts in Canada which totalled \$1,940 million compared with \$1,550 million at March 31, 1972. A more detailed explanation of the cash transactions is given in section 7 of this volume.

Cash in hands of collectors and in transit at \$329 million was \$106 million more than at March 31, 1972 and represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General until after that date.

Moneys received after March 31, but applicable to the fiscal year 1972-73, totalled \$57 million compared with \$60 million at March 31, 1972.

Post Office receipts in hands of postmasters and in transit totalled \$21 million, \$1 million more than at March 31, 1972.

Securities investment account

Section 12 of the Financial Administration Act authorizes the Minister of Finance when he deems it advisable for the sound and efficient management of public money or the public debt to purchase, acquire and hold securities of, or guaranteed by, the government and to sell any such securities purchased or acquired.

TABLE 2

(in millions of dollars)

	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
CURRENT ASSETS			
Receiver General current deposits—			
Belgian francs.....	(1)	(1)	
Canadian dollars.....	1,550.1	390.3	1,940.4
French francs.....	0.3	-0.6	-0.3(2)
United Kingdom sterling.....	1.3	-0.2	1.1
United States dollars.....	10.1	-3.1	7.0
West German marks.....	6.1	1.5	7.6
	1,567.9	387.9	1,955.8
Receiver General special deposits—			
Canadian dollars.....	32.1	11.0	43.1
Foreign currencies.....	0.2		0.2
	32.3	11.0	43.3
Other cash accounts—			
Cash in hands of collectors and in transit.....	222.8	106.2	329.0
Moneys received after March 31 but applicable to current year.....	59.8	-3.2	56.6
Post Office—cash on hand and in transit.....	20.2	1.2	21.4
Miscellaneous.....	0.9	0.4	1.3
	1,903.9	503.5	2,407.4
Securities investment account.....	56.0	8.2	64.2
	1,959.9	511.7	2,471.6

Receiver General year-end balances in foreign countries are recorded at the Canadian dollar equivalent of exchange rates at March 31.

(1) Less than \$50,000.

(2) March deposit not recorded in bank account until April.

These holdings are recorded at amortized cost. Amortization is calculated to date of maturity on bonds purchased at a discount, and to call date if one is given (otherwise to date of maturity) on bonds purchased at a premium.

Also included in this account are Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan.

At March 31, 1973 the holdings in the account totalled \$64 million and included \$13 million in Canadian National Railways bonds guaranteed by the government and \$51 million in respect of the employees instalment purchase plan. At March 31, 1972 holdings totalled \$56 million of which \$13 million was in C.N.R. bonds and \$43 million in respect of the employees instalment purchase plan.

Departmental working capital advances

These advances are made for certain departmental activities and totalled \$191 million compared with \$172 million at March 31, 1972.

TABLE 3

(in millions of dollars)

DEPARTMENTAL WORKING CAPITAL ADVANCES	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
Bullion and coinage.....	7.7	0.7	8.4
Canadian government supply services.....	2.3	3.2	5.5
Defence production revolving fund.....	14.2	8.2	22.4
Miscellaneous departmental imprest and standing advances.....	14.0		14.0
Miscellaneous departmental accountable advances.....	9.2	1.7	10.9
Stockpiling of uranium concentrates.....	101.2		101.2
Transport stores account.....	8.2	0.9	9.1
Other.....	15.2	4.2	19.4
	172.0	18.9	190.9

Bullion and coinage advances and repayments arise from purchases and sales of bronze, gold, nickel and silver. Debits include the cost of all coin and bullion purchased from the Royal Canadian Mint. Credits represent the face value of all coin issued to, and gold bullion transferred to, the Bank of Canada and sales of silver bullion. The balances at March 31, 1973 totalled \$8 million of which \$5 million was in respect of gold, \$2 million in respect of silver and \$1 million in respect of nickel. Comparable balances at March 31, 1972 were \$5 million for gold, \$2 million for silver and \$1 million for nickel.

The Defence Production Revolving Fund records the cost of materials procured for use in the manufacture of defence equipment until such time as they are billed to the Department of National Defence or sold to defence contractors for use in the manufacture of defence equipment, as well as working capital loans and advances for their production. During 1972-73 gross debits of \$25 million exceeded gross credits of \$17 million bringing the balance in the account to \$22 million at March 31, 1973. During 1971-72 gross credits

of \$54 million exceeded gross debits of \$32 million resulting in a balance of \$14 million at March 31, 1972.

The transactions in the Canadian Government Supply Services arise from (a) the acquiring and managing of stores and the manufacturing, producing or dealing in stores or materials, (b) the purchase and supply of repair services for office furniture and equipment and for freight services, (c) the procurement of insurance coverage at bulk rates on the movement of household effects, and (d) the financing of travel accounts rendered by carriers. During 1972-73 charges to the account, representing the costs involved in the above, were \$45 million and credits, representing reimbursement by government departments and agencies, were \$42 million resulting in a balance of \$6 million at March 31, 1973. During 1971-72 charges were \$41 million and credits were \$42 million, resulting in a balance of \$2 million at March 31, 1972.

Miscellaneous Departmental Imprest and Standing Advances consist of standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances as may be approved by Treasury Board. The balance at March 31, 1973 was \$14 million the same as at March 31, 1972.

Miscellaneous Departmental Accountable Advances include all other accountable advances. The balance at March 31, 1973 was \$11 million compared with \$9 million at March 31, 1972.

Advances to finance the Stockpiling of Uranium Concentrates show the cost of uranium concentrates acquired in accordance with contracts entered into with the approval of the Governor in Council by the Eldorado Nuclear Limited on behalf of Her Majesty in Right of Canada with certain mining companies. The balance at March 31, 1973 was \$101 million, unchanged from March 31, 1972.

The Department of Transport Stores Account was established for the purpose of acquiring and managing stores. During 1972-73 the account was charged with \$9 million mainly for the cost of goods purchased and credited with \$8 million covering the issue of goods charged to budgetary expenditures resulting in a balance of \$9 million at March 31, 1973. During 1971-72, charges were \$7 million and credits were \$8 million resulting in a balance of \$7 million at March 31, 1972.

Foreign exchange reserve accounts

Included in this category are those accounts which record those transactions which affect Canada's holdings of international reserves. These accounts are Advances to the Exchange Fund Account and Canada's Subscription to the International Monetary Fund.

Advances to the Exchange Fund Account

These advances to the Exchange Fund are made for the purchase of gold and foreign exchange. Also included are Special Drawing Rights (SDR's) issued by the International Monetary Fund.

During 1972-73 advances totalled \$2,757 million and repayment of advances totalled \$2,632 million, a net increase in advances of \$125 million.

These transactions brought the balance in the account at March 31, 1973 to \$5,641 million of which \$5,271 million

was advances and \$370 million was Special Drawing Rights. At March 31, 1972 the balance in the account was \$5,516 million of which \$5,146 million was advances and \$370 million was Special Drawing Rights.

Canada's Subscription to the Capital of the International Monetary Fund

This subscription is Canada's quota in the International Monetary Fund. In this organization, members' quotas are set in SDR units of account and are normally paid in gold (25 per cent) and the remainder (75 per cent) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand. These notes are recorded in the government's liabilities.

During 1972-73 an increase of \$51 million brought the balance to \$1,192 million at March 31, 1973, of which \$853 million was represented by non-interest-bearing notes. At March 31, 1972 the balance was \$1,141 million of which \$750 million represented notes.

Social Security Accounts

Canada Pension Plan Investment Fund

The Canada Pension Plan investment fund records securities purchased under the Canada Pension Plan and the sale of these securities. The amount by which the operating balance of the Canada Pension Plan Fund in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required. The holdings in the account at March 31, 1973 were \$5,590 million compared with \$4,611 million at March 31, 1972.

TABLE 4

(in millions of dollars)

CANADA PENSION PLAN INVESTMENT FUND	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
Securities of—			
Newfoundland.....	87.9	19.0	106.9
Nova Scotia.....	178.5	38.5	217.0
Prince Edward Island.....	17.5	3.8	21.3
New Brunswick.....	135.6	28.8	164.4
Quebec.....	19.4	8.0	27.4
Ontario.....	2,560.7	536.4	3,097.1
Manitoba.....	271.5	57.4	328.9
Saskatchewan.....	217.4	43.3	260.7
Alberta.....	428.3	94.5	522.8
British Columbia.....	667.1	141.5	808.6
Government of Canada.....	27.4	7.1	34.5
	4,611.3	978.3	5,589.6

Unemployment Insurance Account

Section 137 of the Unemployment Insurance Act, 1971 authorizes the Minister of Finance to make advances to the unemployment insurance account for the purpose of meeting payments required to be made in the operation of the act.

Advances at March 31, 1973 total \$1,475 million, compared with \$184 million at March 31, 1972.

The Unemployment Insurance Account balance which was in a debit position of \$22 million as at March 31, 1973 is also recorded in this category.

Investments held for retirement of unmatured debt

Recorded herein were the government's holdings of the 5½ per cent loan issued August 1, 1962 and maturing August 1, 1980. During 1972-73 these were liquidated resulting in a nil balance in this account at March 31, 1973.

Advances, loans and investments—Domestic

Balances in this category totalled \$15,020 million at March 31, 1973, an increase of \$1,270 million over the March 31, 1972 total.

Central Mortgage and Housing Corporation

The balance at March 31, 1973 was \$6,169 million, \$475 million higher than at March 31, 1972.

Loans and advances of \$711 million were partly offset by repayments of \$236 million.

Advances included \$605 million for direct lending, limited dividend and public housing, \$16 million for university housing projects, \$29 million for federal-provincial projects, \$8 million for urban renewal and \$51 million for sewage treatment projects.

Repayments included \$178 million for direct lending, limited dividend and public housing, \$43 million for sewage treatment projects, \$6 million for federal-provincial projects, \$2 million for housing projects, \$4 million for university housing projects and \$1 million for urban renewal.

TABLE 5

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—DOMESTIC	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
Loans to, and investments in, crown corporations—			
Central Mortgage and Housing Corporation.....	5,694.0	475.2	6,169.2
Canadian National Railways.....	2,323.8	-2.3	2,321.5
Air Canada.....	268.0	-14.2	253.8
Farm Credit Corporation.....	1,207.2	43.2	1,250.4
Polymer Corporation Limited.....	30.0	-30.0	
The St. Lawrence Seaway Authority.....	679.7	62.7	742.4
Atomic Energy of Canada Limited.....	616.5	77.1	693.6
Export Development Corporation.....	472.4	123.9	596.3
National Harbours Board.....	273.5	-0.2	273.3
National Capital Commission—excluding Greenbelt.....	23.4	-0.6	22.8
Canadian Broadcasting Corporation.....	9.6		9.6
Other.....	224.4	51.5	275.9
	11,822.5	786.3	12,608.8
Recovery likely to require parliamentary appropriations—			
Canadian Broadcasting Corporation.....	137.5	13.8	151.3
National Capital Commission—Greenbelt.....	37.8	-0.9	36.9
	175.3	12.9	188.2
	11,997.8	799.2	12,797.0
Loans to provincial and territorial governments.....	579.5	203.5	783.0
Veterans Land Act fund.....	502.8	2.4	505.2
Municipal Development and Loan Board advances.....	254.1	-9.5	244.6
Canada Development Corporation.....	25.0	162.0	187.0
Airport Capital Loans.....	136.8	55.6	192.4
Miscellaneous.....	253.7	56.9	310.6
	13,749.7	1,270.1	15,019.8

Further details are given in section 10 of this volume (Advances, Loans and Investments—Domestic).

TABLE 6

(in millions of dollars)

ADVANCES TO CENTRAL MORTGAGE AND HOUSING CORPORATION	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
Direct lending, limited dividend and public housing.....	4,676.7	427.3	5,104.0
Federal-Provincial projects—housing..	254.2	23.2	277.4
Loan and mortgage purchase fund.....	4.4	-0.7	3.7
Municipal sewage treatment.....	280.3	8.4	288.7
University housing.....	373.2	12.0	385.2
Housing projects.....	58.2	-2.3	55.9
Urban renewal.....	22.0	7.3	29.3
Capital stock.....	25.0		25.0
	5,694.0	475.2	6,169.2

Canadian National Railways and Air Canada

Outstanding advances and loans of \$2,575 million to the Canadian National Railways and Air Canada are \$17 million less than at March 31, 1972.

During 1972-73 the government made available \$7 million to the Canadian National Railways and received payments of \$9 million from the C.N.R. and \$14 million from Air Canada.

At March 31, 1972 temporary loans of \$9 million were outstanding to the C.N.R. in respect of its 1972 deficit. These were repaid during the year.

At March 31, 1972 temporary loans of \$14 million were outstanding to Air Canada in respect of its 1972 operations and have been repaid by the company.

TABLE 7

(in millions of dollars)

ADVANCES TO THE CANADIAN NATIONAL RAILWAYS AND AIR CANADA	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
Canadian National Railways— Capital Revision Act, 1952—			
Preferred stock.....	1,235.2		1,235.2
Refunding Act, 1955.....	819.5		819.5
Financing and Guarantee Acts.....	197.4		197.4
Interim financing of income deficit..	9.0	-9.0	
Loans for maintenance, repair and acquisition of passenger equip- ment.....	1.4	-0.2	1.2
Temporary loans—acquisition of bonds.....	44.3	6.9	51.2
Canadian government railways.....	17.0		17.0
	2,323.8	-2.3	2,321.5
Air Canada—			
Financing and Guarantee Acts.....	253.6	0.2	253.8
Interim financing.....	14.4	-14.4	
	268.0	-14.2	253.8
	2,591.8	-16.5	2,575.3

Farm Credit Corporation

The government provides loans to the corporation which makes loans on farm property. The balance of \$1,250 million shown in the account consisted of the crown's investment of \$48 million in the capital of the corporation and \$1,202

million in loans. At March 31, 1972 the balance of \$1,207 million consisted of \$46 million capital and \$1,161 million in loans.

The St. Lawrence Seaway Authority

Outstanding obligations in this account of \$742 million consisted of \$548 million in interest-bearing loans, \$72 million in interest-free loans and \$122 million in deferred interest. At March 31, 1972 outstanding obligations were \$680 million of which \$513 million was interest-bearing loans, \$75 million was interest-free loans and \$92 million was deferred interest.

Atomic Energy of Canada Limited

During the year the loans increased by \$77 million to bring the balance of \$617 million at March 31, 1972 to \$694 million at March 31, 1973.

The capital stock included in the balance at March 31, 1972 remained unchanged during 1972-73 at \$15 million.

Export Development Corporation

During the year the loans increased by \$114 million from \$432 million to \$546 million, the working capital increased by \$5 million from \$20 million to \$25 million, and the capital stock increased by \$5 million from \$20 million to \$25 million. This resulted in an overall increase in the balance of the account from \$472 million at March 31, 1972 to \$596 million at March 31, 1973.

Section 29A of the Export Development Act authorizes the making of loans on security of a guaranteed instrument to the corporation by the Minister of Finance.

National Harbours Board

Expenditures for capital purposes at harbour sites under the jurisdiction of the National Harbours Board fall into two general categories: (a) non-active loans charged to the net debt of Canada, and (b) investments included in the active assets of the Government of Canada.

There were no significant increases or decreases in the active assets during the year so that the balance at March 31, 1973 of \$274 million was unchanged from March 31, 1972.

National Capital Commission

During the year the outstanding loans to the Commission to acquire property decreased by \$2 million to bring the balance of \$61 million at March 31, 1972 to \$59 million at March 31, 1973. Included in the March 31, 1972 balance were loans of \$38 million in respect of the "Greenbelt" section of the National Capital Area. These latter loans decreased by \$1 million during 1972-73 so that the amount included in the March 31, 1973 balance is \$37 million. These loans in respect of the "Greenbelt" section are likely to require parliamentary appropriations in subsequent fiscal years.

There was also a decrease of \$1 million in other loans during the year bringing the balance at March 31, 1973 to \$23 million.

Canadian Broadcasting Corporation

During the year loans to the Corporation for the purposes of capital expenditures increased by \$14 million from \$137 million at March 31, 1972 to \$151 million at March 31, 1973. Recovery of these loans is likely to require parliamentary appropriations in subsequent fiscal years.

There were no increases or decreases in the working capital during the year so that balance at March 31, 1973 of \$9 million was unchanged from March 31, 1972.

Other Crown Corporations

All other loans to and investments in crown corporations totalled \$276 million compared with \$224 million at March 31, 1972. The larger items, with March 31, 1972 amounts in brackets, were Canadian Overseas Telecommunications \$38 million (\$40 million), Northern Canada Power Commission \$57 million (\$52 million), Eldorado Nuclear Limited \$49 million (\$44 million).

Loans to provincial and territorial governments

Outstanding balances in these accounts amounted to \$783 million at March 31, 1973 compared with \$580 million at March 31, 1972. The increase of \$203 million was due mainly to the Federal-Provincial Loans Program, 1971 for the purpose of assisting in the creation of employment.

The largest items were \$110 million in loans to Newfoundland which increased by \$6 million during the fiscal year, \$79 million to New Brunswick, an increase of \$4 million, \$68 million to Nova Scotia, an increase of \$1 million, \$141 million to Quebec, an increase of \$51 million, \$59 million to British Columbia, an increase of \$15 million, and \$78 million for infrastructure costs an increase of \$9 million.

The loans and advances to Newfoundland, New Brunswick and Nova Scotia are mainly in respect to the Atlantic Provinces Power Development Act.

The outstanding balance to Quebec includes \$8 million covering Quebec's share of the guarantee in respect of loans to EXPO.

Veterans Land Act Fund

This account records advances made under the Veterans Land Act. Advances during 1972-73 totalled \$50 million and repayments were \$48 million resulting in outstanding advances of \$536 million at March 31, 1973. Partially offsetting these advances is a reserve of \$31 million for conditional benefits under the Act, bringing the net balance to \$505 million at March 31, 1973 compared with \$503 million at March 31, 1972. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year \$4 million was charged to the reserve account and additional reserves of \$5 million were credited thereto bringing the balance in the reserve account to \$31 million at March 31, 1973 compared with \$30 million at March 31, 1972.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to municipalities to augment or accelerate municipal capital works programs.

During the year advances to the Board decreased by \$9 million from \$254 million at March 31, 1972 to \$245 million at March 31, 1973.

Miscellaneous loans and advances

The balances in these accounts totalled \$691 million compared with \$416 million at the end of the previous fiscal year. The main accounts under this heading with March 31, 1972 balances in brackets were Airport Capital Loans \$193 million (\$137 million), Canada Development Corporation \$187 million (\$25 million), Defence Plant Modernization \$24 million (\$25 million), Housing Projects for Canadian Forces \$21 million (\$21 million), Investment in Shares of Panarctic Oils Ltd. \$34 million (\$28 million), Loans to Manufacturers of Automotive Products \$42 million (\$38 million) and Telesat Canada Limited \$30 million (\$30 million).

Advances, Loans and Investments—External

Balances in this category totalled \$2,053 million compared with \$1,839 million at March 31, 1972.

TABLE 8

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—EXTERNAL	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
Loans to National Government—			
United Kingdom.....	996.9	-21.3	975.6
France.....	50.7	-8.4	42.3
The Netherlands.....	23.0	-4.6	18.4
Belgium.....	11.5	-2.3	9.2
Special loan assistance to developing countries.....	427.9	143.6	571.5
Special loan assistance to international development institutions....	2.9	21.8	24.7
Other.....	0.3	-0.2	0.1
	1,513.2	128.6	1,641.8
Canada's subscriptions to capital of—			
Asian Development Bank.....	13.4		13.4
Caribbean Development Bank.....	2.6	1.1	3.7
International American Development Bank.....			14.2
International Bank for Reconstruction and Development.....	85.0	16.1	101.1
International Development Association.....	214.8	54.0	268.8
International Finance Corporation..	3.5		3.5
	319.3	85.4	404.7
Working capital advances and loans to international organizations.....	6.4	-0.3	6.1
	1,838.9	213.7	2,052.6

Loans to National Governments

Loans to national governments in the amount of \$2,053 million are \$214 million higher than the balance of \$1,513 million at March 31, 1972.

The United Kingdom repaid \$21 million of the \$1,185 million loan made under the \$1,250 million credit authorized by the United Kingdom Financial Agreement Act, 1973, reducing the principal to \$976 million at March 31, 1973.

Advances under Part II of the Export Credits Insurance Act to Belgium, France and The Netherlands to assist them in the purchasing of goods in Canada were reduced by repayments of \$2 million by Belgium, \$8 million by France and \$5 million by The Netherlands, bringing the balance at March 31, 1973 to \$70 million.

The special loan assistance—developing countries and to international development institutions account records loans

which are subject to terms and conditions as the Governor in Council may approve, for the purpose of undertaking agreed-upon economic, educational and technical projects. The balance in the account at March 31, 1973 was \$596 million, an increase of \$165 million during the year.

Canada's subscriptions to Capital of International Organizations

Canada's subscriptions to the capital of international organizations at \$405 million were \$85 million higher than at March 31, 1972, due mainly to additional subscriptions of \$54 million to the International Development Association. Canada's equity in the International Monetary Fund is not included in this grouping, it is included in the category "Foreign exchange reserve accounts".

Working Capital Advances and Loans to International Organizations

These totalled \$6 million approximately the same as at March 31, 1972.

Securities held in trust

Recorded herein are the security holdings in connection with various deposit and trust accounts and annuity, insurance and pension accounts. Bonds and certified cheques held in connection with contractors securities are also recorded under this heading. The balance at March 31, 1973 is \$118 million compared with \$128 million at March 31, 1972.

Deferred charges

These consist of the unamortized balances of actuarial deficiencies in the superannuation accounts and the outstanding loan flotation costs.

The balances in these accounts in the amount of \$940 million are \$18 million more than at March 31, 1972.

TABLE 9

(in millions of dollars)

	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
DEFERRED CHARGES			
Unamortized portions of actuarial deficiencies—			
Superannuation accounts—			
Public service.....	402.7	-20.0	382.7
Canadian forces.....	331.1	45.8	376.9
Royal Canadian Mounted Police..	18.8	4.7	23.5
	752.6	30.5	783.1
Unamortized loan flotation costs.....	168.9	-12.1	156.8
	921.5	18.4	939.9

Unamortized portions of actuarial deficiencies

These accounts record the unamortized portions of the actuarial deficiencies in the superannuation accounts in respect of the Canadian forces, the public service and the Royal Canadian Mounted Police. Actuarial valuations are made quinquennially, the next of which is being made as at December 31, 1970 for the Canadian forces superannuation account, as at December 31, 1972 for the public service super-

annuation account and as at December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the superannuation account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are credited to the superannuation accounts and charged to the unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

The unamortized portion of the actuarial deficiency in the Canadian forces superannuation account was \$377 million compared with \$331 million at March 31, 1972. During the year \$214 million was charged thereto as a result of salary increases and \$168 million was amortized as a charge to budgetary expenditure, of which \$77 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the public service superannuation account was \$383 million compared with \$403 million at March 31, 1972. During the year \$161 million was charged thereto as a result of salary increases and \$181 million was amortized as a charge to budgetary expenditure, of which \$88 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police superannuation account was \$24 million compared with \$19 million at March 31, 1972. During the year \$18 million was charged thereto as a result of salary increases and \$13 million was amortized as a charge to budgetary expenditure, of which \$5 million was charged to interest on public debt.

Unamortized loan flotation costs

This account records the residual balances of discounts, commissions, redemption bonuses and conversion premiums on loan flotations that have not been charged to budgetary expenditures. The balance of \$157 million was \$12 million less than the previous fiscal year-end balance.

Cost of new loans issued during 1972-73 and charged to the account amounted to \$58 million, of which \$34 million was in respect of treasury bills discounts which will be charged to interest on public debt in 1973-74. Credits to the account were \$70 million, of which \$41 million was a charge to the budgetary item "annual amortization costs" and \$29 million (representing discount applicable to 1972-73 on treasury bills sold in 1971-72) was a charge to the budgetary item "interest on public debt".

Treasury bills discounts applicable to the current fiscal year are charged to interest on public debt at time of sale. That portion of the discounts applicable to the subsequent fiscal year is charged to this account and transferred to interest on public debt in the following year.

Details are shown in section 11 of this volume.

Capital assets

Assets of the government such as land, buildings, works and equipment, etc., that are charged to budgetary expenditure at the time of acquisition or construction are included

in this category and are shown on the statement of assets and liabilities at a nominal value of \$1.

Inactive Loans and Investments

Loans and investments which are not currently revenue-producing or realizable are recorded herein. Included are the loan of \$49 million to China under the Export Credits Insurance Act, loans totalling \$24 million and \$7 million made to Roumania and Greece, respectively, in 1919-20 and 1920-21 and advances of \$15 million in respect of the implementation of guarantees (Ming Sung Industrial Company Limited).

Reserve for losses on realization of assets

There has been no change in this reserve since the fiscal year 1956-57. The balance is \$546 million.

Net debt

The net debt of Canada, or the excess of liabilities over net recorded assets, was \$17,456 million as at March 31, 1973 compared with \$17,937 million as at March 31, 1972. The decrease of \$485 million reflects the 1972-73 budgetary surplus.

Liability Accounts

The liabilities of the Government totalled \$51,718 million at March 31, 1973, \$4,031 million over the total at March 31, 1972. The main changes were increases of \$1,780 million in unmatured debt, \$709 million in social security accounts and

\$880 million in other annuity, insurance and pension accounts.

Current and Demand Liabilities

These liabilities, which consist of obligations of the government payable currently or on demand, in the amount of \$3,175 million, were \$492 million more than at March 31, 1972.

Outstanding cheques rose by \$14 million to \$751 million at March 31, 1973 and accounts payable rose by \$96 million to \$746 million.

Non-interest-bearing notes consist of \$79 million payable to the International Development Association, \$4 million payable to the Asian Development Bank and \$1 million payable to the Caribbean Development Bank. At March 31, 1972 the \$25 million was payable to the International Development Association, \$6 million to the Asian Development Bank and \$1 million payable to the Caribbean Development Bank.

Interest accrued was \$584 million compared with \$540 million at March 31, 1972, interest due and outstanding was \$842 million compared with \$559 million and matured debt outstanding was \$36 million compared with \$31 million.

Other liabilities totalled \$131 million, \$2 million less than at March 31, 1972 and included outstanding post office money orders, \$38 million compared with \$34 million, accrued salaries and wages, \$38 million compared with \$28 million, \$4 million in miscellaneous paylist deductions compared with \$12 million, outstanding unemployment insurance warrants, \$49 million compared with \$52 million and \$4 million in outstanding letter of credit cheques compared with \$5 million at March 31, 1972.

TOTAL LIABILITIES
Fiscal Year Ended March 31
Millions of Dollars

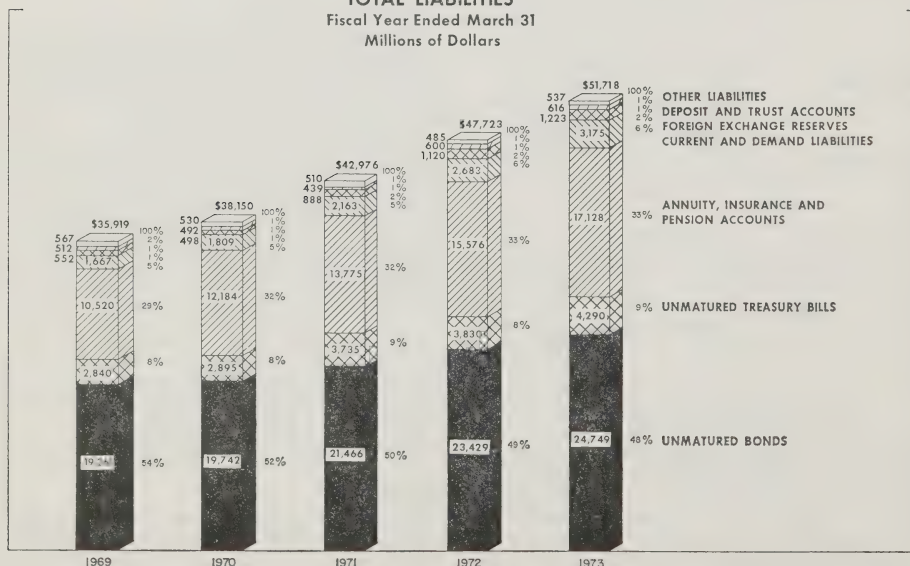


TABLE 10

(in millions of dollars)

CURRENT AND DEMAND LIABILITIES	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
Outstanding cheques.....	737.1	14.1	751.2
Accounts payable.....	649.7	96.2	745.9
Non-interest-bearing notes payable to international organizations ⁽¹⁾	32.6	51.9	84.5
Interest accrued.....	539.8	44.7	584.5
Interest due and outstanding.....	559.2	283.1	842.3
Matured debt outstanding.....	31.0	4.5	35.5
Other.....	133.7	-2.6	131.1
	2,683.1	491.9	3,175.0

⁽¹⁾ Excluding notes payable to the International Monetary Fund which are included in the category "Foreign exchange reserves".

Foreign Exchange Reserve Accounts

Included herein are \$853 million in non-interest-bearing notes issued to the IMF to cover that portion of the government's subscription to the IMF not required in cash, and \$370 million to cover Canada's liability for Special Drawing Rights issued by the IMF. These items have contra accounts in the asset category "Foreign Exchange Reserves".

Deposit and Trust Accounts

Sundry funds deposited with, or held in trust by, the Receiver General for Canada for various purposes are recorded in these accounts. These account balances totalled \$616 million at March 31, 1972 an increase of \$16 million over the March 31, 1972 balances.

TABLE 11

(in millions of dollars)

DEPOSIT AND TRUST ACCOUNTS	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
Deposit accounts—			
Provincial tax collection agreements account.....	216.5	8.0	224.5
Guarantee deposits.....	121.6	-6.8	114.8
Crown corporations deposits.....	48.0	-0.5	47.5
Contractors holdbacks.....	20.9	1.4	22.3
Canadian Dairy Commission.....	18.9	1.4	20.3
National Harbours Board.....	23.3	-9.8	13.5
Instalment purchase of bonds, public service.....	20.9	3.1	24.0
Other.....	33.1	16.2	49.3
	503.2	13.0	516.2
Trust accounts—			
Indian band funds.....	29.9	2.8	32.7
Canadian Pension Commission.....	14.3	1.1	15.4
Prairie Farm Emergency Fund.....	14.4	-2.1	12.3
Veterans Care Trust Fund.....	9.3	0.2	9.5
Other.....	29.1	0.9	30.0
	97.0	2.9	99.9
	600.2	15.9	616.1

Provincial tax collection agreements account

The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provin-

cial corporation income taxes of all provinces except Quebec and Ontario. The federal government offered to collect the provincial income taxes without charge provided that provincial personal income tax was expressed as a percentage of federal personal income tax otherwise payable and provincial corporation income tax applied to taxable income calculated in the same ways as for federal income tax purposes. To allow for the imposition of the provincial income taxes, the Income Tax Act was amended to abate the federal income tax otherwise payable by individuals in all provinces. The abatement in 1967, 1968, 1969, 1970, 1971 and 1972 was 28 per cent for taxpayers in all provinces except Quebec and 50 per cent for taxpayers in the Province of Quebec. The higher abatement for Quebec takes account of the fact that the payment of youth allowances and the full cost of certain programs, which are supported jointly by federal and provincial governments in the other provinces, have been assumed by Quebec. The federal corporation income tax rates were abated by 10 percentage points for taxable income earned in all provinces in 1967, 1968, 1969, 1970, 1971 and 1972. The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec. Under these agreements, payments are made monthly to each province based on an estimate of that province's tax revenue. The actual amounts due based on assessed returns are established as at December 31 following the end of the fiscal year and adjustments are made with the provinces.

During 1972-73 collections totalled \$2,459 million and payments to provinces totalled \$2,451 million resulting in a balance of \$225 million at March 31, 1973. In 1971-72 collections were \$2,153 million, payments were \$2,023 million resulting in a balance of \$217 million at March 31, 1972.

TABLE 12

PROVINCIAL INCOME TAXES COLLECTED BY FEDERAL GOVERNMENT

(in millions of dollars)

Fiscal year ended March 31	Personal income tax	Corporation income tax	Total
1969.....	1,089	171	1,260
1970.....	1,328	239	1,567
1971.....	1,631	227	1,858
1972.....	1,884	269	2,153
1973.....	2,091	368	2,459

Guarantee deposits

These consist of cash and securities deposited with the Department of Indian Affairs and Northern Development as guarantees for oil, mineral and timber rights and licences, with the Department of Energy, Mines and Resources for oil, gas and mineral rights and with the Department of National Revenue as a guarantee of payment of customs duties and excise taxes on imported goods and of sales and excise taxes payable by licences. Cash deposits are placed in the consolidated revenue fund and no interest is payable

thereon. Bonds are held in the custody of the Receiver General for Canada and are recorded as a contra account in the asset category "securities held in trust".

At March 31, 1973 there was a balance of \$115 million in these accounts of which \$58 million was in respect of the Department of Indian Affairs and Northern Development, \$47 million in respect of the Department of Energy, Mines and Resources and \$5 million in respect of the Department of National Revenue. At March 31, 1972 there was a balance of \$122 million of which \$76 million was in respect of the Department of Indian Affairs and Northern Development, \$41 million in respect of the Department of Energy, Mines and Resources and \$5 million in respect of the Department of National Revenue.

Crown corporations deposits

In accordance with section 71 of the Financial Administration Act, crown corporations may deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements. Where such deposits are for an unspecified term the rate of interest payable is determined on the basis of weekly treasury bill yields and where the deposits are for a specified term the rate of interest is based on the monthly average of market yields of Government of Canada bond issues.

Total deposits were \$48 million at March 31, 1973 compared with \$48 million at March 31, 1972 and included \$44 million of the Export Development Corporation (\$44 million at March 31, 1972).

Contractor's holdbacks

These represent amounts charged to budgetary expenditure but withheld to ensure the due performance of the contract, to be paid out in accordance with the contract regulations of the Treasury Board. The balances at March 31, 1973 totalled \$22 million compared with \$21 million at March 31, 1972.

Canadian Dairy Commission

This account was established under authority of the Canadian Dairy Commission Act. Credited to the account are all moneys received by the commission from its operations all licence fees, levies and charges paid to the commission, all loans made to the commission by the Minister of Finance and all amounts paid to the commission by the agricultural stabilization board for the purpose of stabilizing the price of any dairy product. Disbursements from the account are all purchases, benefit payments, costs of investigations, costs of promotion, etc. and all repayments of those loans made to the commission.

During 1972-73 credits to the account totalled \$260 million and disbursements were \$259 million resulting in a balance of \$20 million at March 31, 1973. The credits included \$107 million from the agricultural stabilization board, \$73 million in loans by the Minister of Finance and \$80 million in proceeds from sales; disbursements included \$101 million in net subsidy payments to producers, \$94 million for purchases of dairy products, \$55 million for repayments of loans and \$9 million for other costs. In 1971-72 credits of \$254 million

included \$109 million from the agricultural stabilization board, \$61 million in loans by the Minister of Finance and \$84 million in proceeds from sales; and disbursements of \$255 million included \$100 million in subsidy payments, \$69 million for purchases of dairy products, \$84 million in repayments of loans and \$2 million for other costs.

National Harbours Board—special accounts

These accounts are maintained in accordance with section 23 of the National Harbours Board Act. Revenue and current capital and operating expenditures are recorded in Account No. 1; cash and securities received from contractors as guarantees for satisfactory completion of construction projects are recorded in Account No. 2; and transactions for various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in Accounts No. 3 and 4.

The balances in these accounts totalled \$14 million compared with \$23 million at March 31, 1972.

Instalment purchase of bonds—public service

This account records deductions for the purchase of Canada Savings Bonds from pay and allowances of employees of the Government of Canada, certain government agencies, personnel of the defence services and the Royal Canadian Mounted Police. The balance was \$24 million at March 31, 1973 compared with \$21 million at March 31, 1972.

Indian band funds

These accounts record moneys belonging to Indian bands throughout Canada. Interest, at various rates, is credited thereto and charged to the budgetary expenditure item "interest on public debt".

The balance at March 31, 1973 was \$33 million, \$3 million more than at March 31, 1972.

Canadian Pension Commission—administration trust fund

Moneys held in the fund include pensions placed under the administration of the Canadian Pension Commission; donations, legacies, gifts, bequests, etc. received by the Commission for the use of pensioners or dependants in distressed circumstances; and the Detention Allowance Fund—Canadian Seamen. The balance at March 31, 1973 was \$15 million, \$1 million more than at March 31, 1972.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of one per cent to be deducted by all licenced purchasers of grain, the amount so deducted to be credited to the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the act to farmers in the spring wheat area to meet crop failure conditions provided for in the act and are paid from this fund. During the year levies credited to the fund were \$1 million and awards totalled \$3 million resulting in a balance of \$12 million in the fund at March 31, 1973 compared with \$14 million at March 31, 1972.

Veterans care trust fund

This account records the assignment, by veterans receiving domiciliary care, of pay and other resources as directed by the Minister of Veterans Affairs under the regulations relating to P.C. 1962-1401 of October 4, 1962. The balance was \$10 million approximately the same as at March 31, 1972.

Annuity, insurance and pension accounts

This category records the government's liability in respect of various annuity, insurance and pension accounts. These accounts fall into two classes; social security accounts, which are the Canada Pension Plan Account, the Old Age Security Fund and the Unemployment Insurance Account; and other accounts which include the superannuation accounts and sundry insurance accounts.

During 1972-73 there was a net increase of \$1,589 million in these accounts bringing the total balances to \$17,128 million at March 31, 1973. The main changes were increases of \$1,015 million in the Canada Pension Plan Account and \$882 million in the superannuation accounts.

TABLE 13
(in millions of dollars)

ANNUITY, INSURANCE AND PENSION ACCOUNTS	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
Social security accounts—			
Unemployment Insurance Account ⁽¹⁾			
Canada Pension Plan Account.....	4,778.4	1,014.6	5,793.0
Old Age Security Fund.....	641.1	-305.4	335.7
	5,419.5	709.2	6,128.7
Superannuation accounts—			
Public service.....	4,488.5	457.2	4,945.7
Canadian forces.....	3,960.1	379.2	4,339.3
Royal Canadian Mounted Police....	223.7	45.4	269.1
	8,672.3	881.8	9,554.1
Government annuities.....	1,303.8	-13.1	1,290.7
Miscellaneous.....	143.7	11.2	154.9
	15,539.3	1,589.1	17,128.4

⁽¹⁾ This account had a debit balance of \$22.4 million as at March 31, 1973 and is reported under the asset category "Social Security Accounts".

Unemployment Insurance Account

The Unemployment Insurance Act, 1971, authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any

other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

During 1972-73 receipts totalled \$2,222 million of which \$1,291 million were advances by the government and disbursements were \$2,281 million resulting in a debit balance of \$22 million at March 31, 1973.

Old Age Security Fund

The Old Age Security Act, 1951, directed that this fund be established and that credits to the fund should consist of a 2 per cent sales tax, a 2 per cent (maximum tax \$60), on individual incomes and a 2 per cent tax on corporation incomes, and that pension payments of \$40 per month be paid to all eligible persons over 70 years of age. Payments were effective from January 1952.

Amendments to the Act have increased these tax rates: on individual incomes to 4 per cent effective January 1, 1964 (maximum tax \$120 increased to \$240 effective January 1, 1967); on corporation incomes to 3 per cent effective January 1, 1959; and on sales to 3 per cent effective April 10, 1959.

The Old Age Security Act was amended effective January 1, 1972 to provide for the repeal of these taxes and for the crediting to the fund of an amount estimated to be equal to what would have been credited to the fund had those taxes not been repealed.

Pension rates also have been increased by amendments to the act to \$75 per month effective October 1, 1963, to \$76.50 per month effective January 1, 1968, to \$78 per month effective January 1, 1969, to \$79.58 effective January 1, 1970 and to \$80 effective January 1, 1971. A subsequent amendment in May 1972 provided that the basic pension be escalated effective January 1973 to reflect changes in the consumer price index and resulted in monthly payments of \$82.88 effective January 1973.

The Act was further amended to authorize pension payments effective January 1966 to all persons who satisfied the residence requirements of the Act who had attained the age of 69 years on or before January 1, 1966; the age limit being reduced by one year on January 1st of each subsequent year until 1970. A further amendment to the Act in 1966-67 authorized the payment of a monthly guaranteed income supplement to eligible pensioners. The amount of the supplement that may be paid to a pensioner for a month was 40 per cent of the amount of the old age security pension. An amendment in 1970 fixed the maximum basic supplement at \$55 per month and the amendment to the old age security program in May 1972 provided for the escalation of the basic old age pension and the guaranteed income supplement to the extent of the full annual increase in the consumer price index which brought the guaranteed income supplement to \$67.12 per month effective January 1973.

During 1972-73 pension payments of \$2,524 million exceeded receipts of \$2,219 million by \$305 million, reducing the balance in the fund to \$336 million at March 31, 1973. Receipts consisted of \$763 million from sales tax, \$1,190 million from the tax on personal incomes and \$266 million from the tax on corporation income.

In 1971-72 payments of \$2,205 million exceeded receipts of \$2,118 million by \$87 million resulting in a balance of \$641 million at March 31, 1972.

Canada Pension Plan Account

The balance of \$5,793 million at March 31, 1973 was \$1,015 million higher than the balance at March 31, 1972.

Credits to the account of \$1,243 million included \$897 million in contributions under the Act, \$344 million in interest from investments and \$4 million in interest on the operating balance in the account on deposit with the Receiver General. Charges to the account were \$229 million of which \$206 million was pension payments and \$23 million was administrative costs.

The amount by which the operating balance of the Canada Pension Plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

During the year, securities totalling \$978 million were purchased bringing the balance at March 31, 1973 to \$5,590 million of which \$5,555 million was provincial bonds and \$35 million was federal bonds. These are recorded in the asset account "Canada pension plan investment fund".

Public Service Superannuation Account

The balance of \$4,946 million in this account at March 31, 1973 was \$457 million higher than at March 31, 1972.

Receipts of \$594 million included employee contributions of \$126 million, the government's contribution of \$104 million, contributions of \$9 million by crown corporations, interest of \$184 million credited to the account by the government and an actuarial adjustment of \$161 million. Contributions by the government and crown corporations are equal to the estimated current and prior service contributions of individuals in 1971-72; interest was credited to the account quarterly in accordance with the public service superannuation regulations; and the actuarial adjustment was to provide for additional liabilities arising out of salary increase in 1972-73. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over a period of five years.

Disbursements totalled \$137 million of which \$122 million was payment of annuities and \$12 million was withdrawal of contributions.

In 1971-72 receipts were \$617 million and disbursements were \$119 million.

Canadian Forces Superannuation Account

The balance in this account at March 31, 1973 was \$4,339 million, \$379 million higher than at March 31, 1972.

Receipts of \$500 million included \$44 million in contributions by personnel, \$79 million in government contributions, \$163 million in interest credited by the government and an actuarial adjustment of \$214 million. Government contributions were made at the rate of one and four-fifths times the current and prior contributions by personnel; interest was computed in accordance with Canadian Forces Superannuation Regulations and was credited quarterly; and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1972-73. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over five years.

Disbursements of \$120 million included \$115 million for pensions and retirement allowances and \$5 million for cash termination allowances and return of contributions.

In 1971-72 receipts were \$492 million and disbursements were \$102 million.

Royal Canadian Mounted Police Superannuation Account

The balance of \$269 million in this account as at March 31, 1973 was \$45 million more than the previous fiscal year-end balance of \$224 million.

Receipts during the year of \$48 million consisted of \$7 million in contributions by personnel, \$9 million in interest credited to the account, an actuarial liability adjustment of \$18 million and \$13 million in contributions by the government. Government contributions were made at the rate of one and four-fifths times the current and prior service contributions by personnel; interest was credited to the account quarterly computed in accordance with the Royal Canadian Mounted Police superannuation regulations and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1972-73.

Disbursements of \$2 million consisted of annuities, allowances, cash termination allowances and return of contributions.

In 1971-72 receipts were \$26 million and disbursements were \$2 million.

Government Annuities Account

Under the Government Annuities Act an opportunity was provided to the citizens of Canada to purchase an annuity. Moneys arising from the sale of these annuities are placed on deposit with the Receiver General for Canada and recorded in this account. Interest is credited to the account in accordance with the Act. The account also reflects any adjustments arising from actuarial valuations. The closing balance represents the actuarial value of outstanding annuities.

The balance at March 31, 1973 was \$1,291 million compared with \$1,304 million at March 31, 1972. Receipts during the year of \$60 million included \$9 million from premiums and \$50 million in interest from the government and a transfer of \$1 million to maintain the reserve. Disbursements of \$73 million consisted mainly of vested annuity and commuted value payments, and refunds of premiums.

In 1971-72 receipts were \$60 million and disbursements were \$70 million.

Miscellaneous accounts

Balances in these accounts totalled \$155 million, \$11 million higher than at March 31, 1972. The larger accounts, with previous year's balances in brackets, were the Veterans Insurance Fund \$33 million (\$33 million), Civil Service Insurance Fund \$22 million (\$22 million), Regular Forces Death Benefit Account \$23 million (\$22 million) and the Public Service Death Benefit Account \$27 million (\$26 million).

Undisbursed balances of appropriations to special accounts

This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made in the current and future years for authorized purposes. They fall into two classes. The first of these, comprising the majority of the accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited moneys received from the sale of materials, supplies, equipment, land, works and buildings and which are available in the current and future years with the authority of Parliament, for purposes of the Department of National Defence. The balance of \$188 million is \$3 million less than at March 31, 1972.

TABLE 14

(in millions of dollars)

UNDISBURSED BALANCES OF APPROPRIATIONS TO SPECIAL ACCOUNTS	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
Reserve for wheat inventory reduction payments.....	26.9	-15.6	11.3
Reserve for salary revisions.....	37.6	-0.9	36.7
International assistance account.....	91.2	5.9	97.1
Surplus crown assets.....	12.7	-7.4	5.3
Railway grade crossing fund.....	6.4	4.3	10.7
National capital fund.....	12.0	9.0	21.0
Other.....	3.9	1.6	5.5
	190.7	-3.1	187.6

Reserve for wheat inventory reduction payments

This reserve in the amount of \$100 million was established by Department of Agriculture vote 17b of Appropriation Act No. 1, 1970 from which payments may be made for wheat acreage reduction of \$6 per acre in respect of the acreage prescribed by the Governor in Council up to a maximum of 1,000 acres per Canadian Wheat Board permit holder, in accordance with terms and conditions approved by the Governor in Council to farmers within the designated areas as defined by the Canadian Wheat Board Act. The balance at March 31, 1973 was \$11 million, a decrease of \$16 million since March 31, 1972.

International assistance account

This account was established under Department of External Affairs vote 33d, Appropriation Act No. 2, 1965, for payments of economic, technical and educational assistance to developing countries and for special administrative ex-

penses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council.

Disbursements from the fund were \$95 million and credits thereto and charged to budgetary expenditure were \$101 million, resulting in a balance of \$97 million in the account at March 31, 1973, an increase of \$6 million since March 31, 1972.

Surplus crown assets

The account was established by authority of the Department of National Defence vote 48, Appropriation Act No. 1, 1965 and is credited with all revenue received from the sale of surplus materials, supplies and equipment, and from the sale of surplus buildings, works and land. The account is debited with expenditures, subject to the approval of Treasury Board, for any of the purposes of the Department of National Defence. The balance at March 31, 1973 was \$5 million compared with \$13 million at March 31, 1972.

During the year credits totalled \$17 million, and disbursements were \$24 million. In 1971-72 credits totalled \$14 million and disbursements were \$24 million.

Railway grade crossing fund

This fund was established under authority of section 265 of the Railway Act, as amended, to aid actual construction work for the protection, safety and convenience of the public in respect of crossings.

The balance in the railway grade crossing fund at March 31, 1973 was \$11 million. The amount credited to the fund by the government and charged to budgetary expenditures was \$20 million and disbursements were \$16 million.

In 1971-72 disbursements were \$17 million and the credit by the government was \$20 million.

National capital fund

The National Capital Act established a fund to finance the cost of capital projects, as approved by the Governor in Council, in the national capital area. Credits by the government to the fund during 1972-73 were \$25 million and disbursements were \$16 million. As a result the balance of the fund at March 31, 1973 was \$21 million compared with \$12 million March 31, 1972.

Deferred credits

Recorded in these accounts are amounts due to the government in respect of which payment has been deferred. These are contra accounts to corresponding items under the following asset categories: "loans to, and investments in, crown corporations", "loans to national governments" and "other loans and investments".

Also included in this category are premiums received on the issue of Government of Canada bonds, which are being credited to interest on the public debt on a monthly amortization basis.

Balances in these accounts at March 31, 1973 totalled \$263 million, \$32 million more than balances at March 31, 1972.

TABLE 15

(in millions of dollars)

	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
DEFERRED CREDITS			
Deferred interest—			
Atomic Energy of Canada Limited..	0.1	0.3	0.4
Northern Canada Power Commission.....	18.1	3.0	21.1
The St. Lawrence Seaway Authority	91.6	30.8	122.4
United Kingdom Financial Agreement Act, 1946.....	101.1		101.1
Other.....	210.9	0.1	0.1
		34.2	245.1
Balances receivable under agreements of sale of crown assets.....	0.2	-0.2	
Crown Assets Disposal Corporation—government equity.....	19.0	-2.8	16.2
Unamortized premium on loans.....	1.6	0.3	1.9
	231.7	31.5	263.2

Deferred interest

There was a net increase of \$34 million in deferred interest during 1972-73 bringing the balance at March 31, 1973 to \$245 million.

Deferred interest in respect of the loan under the United Kingdom Financial Agreement Act, 1946, which is a contra account to a corresponding item in "loans to national governments", was \$101 million at March 31, 1973 unchanged from the balance at March 31, 1972.

Deferred interest in respect of The St. Lawrence Seaway Authority, which is a contra account to a corresponding item in "loans to, and investments in, crown corporations" increased by \$31 million to \$122 million at March 31, 1973. During the year there was an additional deferment of interest in the amount of \$34 million which was due on December 31, 1972 and repayments totalled \$3 million.

Deferred interest on loans to the Northern Canada Power Commission at \$21 million was \$3 million more than at March 31, 1972. Advances are made to the commission for various projects in the Yukon Territory and the Northwest Territories, and in respect of the Provinces of Nova Scotia, New Brunswick and Newfoundland pursuant to the Atlantic Provinces Power Development Act. Upon completion of a project, accrued interest is capitalized and added to the original amount of the advance to be repayable in thirty or forty (as the case may be) equal annual instalments. The interest so capitalized is recorded as deferred interest until such time as payments are received. This is a contra account to amounts included in "loans to, and investments in, crown corporations" and "loans to provinces".

Balances receivable under agreements of sale of crown assets

These are contra accounts to corresponding items under "other loans and investments".

Certain crown-owned assets, such as land, buildings, machinery, equipment, etc., are sold under specific agreements of sale. When agreements of sale have been made, the

value of these properties are recorded under "other loans and investments" with contra accounts being recorded as deferred credits. As payments are received and credited to the asset account, a charge is made to the deferred credits account with a corresponding credit to "non-tax revenue—proceeds from sales".

During 1972-73 these balances were liquidated.

Crown Assets Disposal Corporation—government equity

This is a contra account to a corresponding asset account which records the government equity in the agency account of Crown Assets Disposal Corporation under "other loans and investments".

The balance in the account at March 31, 1973 at \$16 million was \$3 million less than at March 31, 1972. During the year credits to the account were \$18 million and charges were \$21 million.

Unamortized premium on loans

This account records premiums received on the sale of \$50 million Government of Canada bonds issued on February 1, 1967 and maturing on September 1, 1992 which were sold at \$100.75.

The premiums are being credited to the budgetary expenditure account "interest on public debt" on a monthly amortization basis.

TABLE 16

(in millions of dollars)

	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
OTHER LIABILITIES			
Provision for compound interest on Canada savings bonds.....	56.9	24.3	81.2
Suspense accounts.....	6.0	-1.6	4.4
	62.9	22.7	85.6

Other Liabilities

Included herein are accounts where some uncertainty as to disposition exists and other accounts where the final accounting treatment is dependent on the fulfillment of certain conditions.

Provision for compound interest on Canada savings bonds

This records the estimated amount for the prorated provision to March 31, 1973 for the special compound interest feature applicable to certain Canada savings bonds.

The balance at March 31, 1973 was \$81 million compared with \$57 million at March 31, 1972.

Suspense accounts

These consist of accounts where some uncertainty as to disposition exists. The balance of \$5 million was \$1 million less than at March 31, 1972.

Unmatured Debt

The unmaturred debt of Canada as at March 31, 1973 with March 31, 1972 amounts in brackets, was \$29,039 million (\$27,259 million) of which \$28,705 million (\$26,923 million) was payable in Canadian dollars, \$260 million (\$262 million) was payable in United States dollars and \$74 million (\$74 million) was payable in West German marks.

Details of the various loan issues, maturities, cancellations, conversions and redemptions during 1972-73 are given in section 6 of this volume.

TABLE 17

(in millions of dollars)

	Balance at March 31 1972	Net transactions 1972-73	Balance at March 31 1973
UNMATURED DEBT			
Payable in Canadian dollars—			
Marketable bonds.....	13,353.6	37.5	13,391.1
Non marketable bonds—			
Canada savings bonds.....	9,712.1	1,277.1	10,989.2
Canada pension plan.....	27.4	7.1	34.5
Treasury bills.....	3,830.0	460.0	4,290.0
	26,923.1	1,781.7	28,704.8
Payable in United States dollars ⁽¹⁾	261.5	-1.7	259.8
Payable in West German marks ⁽¹⁾	73.9		73.9
	27,258.5	1,780.0	29,038.5

⁽¹⁾ Marketable bonds payable in U.S. dollars are converted at U.S. \$1.00 = CAN. \$1.08108 and those payable in Deutsche Marks are converted at D.M. 3.66 = CAN. \$1.08108.

Contingent Liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, advances under the Export Development Act, bank loans under the Canada Student Loans Act and the Farm Improvement Loans Act and bank loans to the Canadian Wheat Board.

TABLE 18

CONTINGENT LIABILITIES

(in millions of dollars)

	Amount of guarantee	Amount outstanding
Railway securities guaranteed as to principal and interest—		
Canadian National 3½% due February 1, 1974	200.0	200.0
Canadian National 2½% due June 15, 1975, U.S. \$6,000,000 ⁽¹⁾	6.0	6.0
Canadian National 5% due May 15, 1977.....	75.7	75.7
Canadian National 4% due February 1, 1981	300.0	300.0
Canadian National 5½% due January 1, 1985	88.0	88.0
Canadian National 5% due October 1, 1987...	139.8	139.8
Grand Trunk Western Railroad Company....	5.4	5.4
	814.9	814.9
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements ⁽²⁾	30.0	23.5
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽²⁾⁽³⁾	16,000.0	10,056.0
Liability for insurance and guarantees under the Export Development Act ⁽²⁾	1,150.0	655.6
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act.....	1,068.6	272.1
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act.....	11.4	2.4
Loans made by chartered banks under the Small Businesses Loans Act.....	58.1	20.7
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽⁴⁾	398.0	398.0
Loans made by chartered banks to the Canadian Wheat Board.....	800.0	436.4
Loans made by lenders under the Cape Breton Development Act.....	30.0	28.5
Loans made by lenders under the General Adjustment Assistance Program.....	250.0	24.9
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act.....	1.0	1.0
	20,612.0	12,734.0
Loans maintained by approved lending institutions under National Housing Acts prior to 1954 Act.....	Unstated	Indeterminate
Guarantees to owners of returns from moderate rental housing projects ⁽⁵⁾	Unstated	Indeterminate

⁽¹⁾ Liability is subject to exchange rate in effect June 15, 1975.

⁽²⁾ As of December 31, 1972.

⁽³⁾ As reported by approved lenders as of December 31, 1972.

⁽⁴⁾ Includes contingent liability in respect of alternative payments to non-participating province.

⁽⁵⁾ As of December 31, 1972, funds totalling \$7,003,991 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1972 rental contracts totalled \$3,301,000.

SECTION 9

1972-73
PUBLIC ACCOUNTS

Statements of Appropriations, Expenditures and Revenue

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THE GOVERNMENT OF CANADA

Statement of Expenditure and Revenue for the Fiscal Year Ended March 31, 1973

(with comparative figures for the preceding fiscal year)

EXPENDITURE

	Fiscal year ended	
	March 31, 1973	March 31, 1972
	\$	\$
Agriculture.....	312,856,954	286,095,584
Communications.....	38,801,224	26,406,302
Consumer and Corporate Affairs.....	29,153,317	23,945,624
Energy, Mines and Resources.....	167,497,384	175,580,401
Environment.....	248,052,768	200,723,618
External Affairs.....	384,496,818	314,574,823
Finance.....	3,777,372,044	3,542,080,393
Governor General and Lieutenant-Governors.....	1,411,380	1,197,180
Indian Affairs and Northern Development.....	503,001,522	435,706,066
Industry, Trade and Commerce.....	405,184,413	362,572,589
Justice.....	33,426,319	28,718,595
Labour.....	27,904,484	25,407,954
Manpower and Immigration.....	778,736,604	792,916,827
National Defence.....	1,981,587,770	1,895,174,857
National Health and Welfare.....	2,909,160,943	2,706,075,107
National Revenue.....	220,261,304	185,245,489
Parliament.....	32,547,579	32,596,913
Post Office.....	463,725,777	413,334,381
Privy Council.....	35,031,278	13,117,333
Public Works.....	367,968,263	338,054,322
Regional Economic Expansion.....	358,398,103	346,393,152
Science and Technology.....	4,246,549	2,413,328
Secretary of State.....	955,226,420	862,776,247
Solicitor General.....	304,466,041	260,062,194
Supply and Services.....	87,363,235	75,624,230
Transport.....	582,852,800	502,085,963
Treasury Board.....	503,903,187	438,754,371
Urban Affairs.....	161,363,775	129,944,587
Veterans Affairs.....	444,736,350	423,286,721
Total expenditure.....	16,120,734,605	14,840,865,151
Budgetary surplus or deficit (-).....	480,868,870	-614,307,381
	16,601,603,475	14,226,557,770

S. S. REISMAN,
Deputy Minister of Finance.

H. R. BALLS,
Deputy Receiver General for Canada.

REVENUE

	Fiscal year ended	
	March 31, 1973	March 31, 1972
	\$	\$
Tax revenue—		
Income tax—		
Personal ⁽¹⁾	7,172,808,009	5,581,982,675
Corporation ⁽¹⁾	2,653,512,860	2,183,132,185
On dividends, interest, etc., going abroad.....	291,751,934	287,726,724
Social development tax.....	15,600,000	408,400,000
Excise taxes—		
Sales ⁽¹⁾	2,288,727,371	1,984,706,695
Other.....	400,448,386	388,410,660
Customs import duties.....	1,181,837,198	988,598,886
Excise duties.....	637,967,354	606,551,387
Estate tax.....	60,946,059	132,015,951
Miscellaneous.....	427,361	392,358
	14,704,026,532	12,561,917,521
Non-tax revenue—		
Return on investments.....	1,264,540,477	1,133,231,110
Post Office—net postal revenue.....	470,137,417	403,791,138
Refunds of previous years' expenditure.....	47,639,179	21,481,801
Services and service fees.....	19,101,960	17,863,304
Proceeds from sales.....	18,082,072	15,677,551
Privileges, licences and permits.....	28,103,365	28,326,786
Bullion and coinage.....	23,746,359	23,549,984
Miscellaneous.....	26,226,114	20,718,575
	1,897,576,943	1,664,640,249

⁽¹⁾Excluding tax credited to the Old Age Security Fund—

	1972-73	1971-72
Personal income tax.....	1,190,000,000	1,237,000,000
Corporation income tax.....	266,000,000	212,500,000
Sales tax.....	762,994,978	668,532,491

NOTE: An adjustment for provincial property tax credits amounting to \$33.6 million chargeable to the provinces at March 31, 1973 was made in 1973-74. If this adjustment had been made in 1972-73, income tax revenue and the budget surplus would have increased and net debt and the liability to the provinces reflected in the Provincial Tax Collection Agreements Account would have decreased by \$33.6 million.

Total revenue	16,601,603,475	14,226,557,770
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Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act, I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the expenditure and revenue of Canada for the year ended March 31, 1973.

J. J. MACDONELL,
Auditor General.

Summary of Expenditure by Standard Objects and Departments for the Fiscal Year ended March 31, 1973

Section (Volume II)	Department	Salaries and wages	Other personnel costs	Transporta- tion and commu- nications	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		\$	\$	\$	\$	\$	\$	\$
1	Agriculture.....	111,391,465	556,175	8,450,829	1,399,708	5,405,346	1,353,973	1,319,834
2	Communications.....	21,379,269	114,665	2,203,119	416,453	15,468,790	1,070,215	315,955
3	Consumer and Corporate Affairs.....	21,433,282	32,768	1,990,541	1,162,272	1,577,861	312,586	99,513
4	Energy, Mines and Resources.....	45,043,696	181,655	4,014,841	823,189	9,031,892	4,386,404	848,390
5	Environment.....	127,436,355	1,126,762	17,875,961	2,774,465	25,760,397	11,851,669	4,911,172
6	External Affairs.....	46,274,547	9,191,087	13,171,113	2,772,627	6,015,430	6,995,422	2,913,734
7	Finance.....	12,946,835	7,924	1,124,182	259,753	1,708,896	291,691	37,031
8	Governor General and Lieutenant-Governors	871,150	129,439	99,328	5,477	29,730	7,431	1,890
9	Indian Affairs and Northern Development..	100,912,880	1,952,969	12,132,034	1,324,286	67,984,400	7,288,496	11,000,352
10	Industry, Trade and Commerce.....	75,530,429	2,138,323	11,069,054	9,169,879	12,351,037	2,583,822	157,679
11	Justice.....	26,207,168	7,389	1,472,466	391,635	1,117,421	161,576	19,210
12	Labour.....	11,957,392	5,341,765	1,894,627	1,080,679	3,502,575	124,407	41,793
13	Manpower and Immigration.....	110,341,497	1,637,265	10,056,770	2,149,610	202,963,387	752,967	71,517
14	National Defence.....	1,102,071,206	233,001,208	89,162,112	6,923,778	71,741,293	14,396,758	120,721,955
15	National Health and Welfare.....	81,953,840	2,681,953	13,763,305	1,387,373	19,919,919	1,026,682	654,127
16	National Revenue.....	197,691,729	1,654,723	15,870,379	2,082,293	3,364,702	1,826,422	559,563
17	Parliament.....	22,035,873	2,967,616	2,529,996	2,420,665	222,121	154,145	30,276
18	Post Office.....	402,389,226	1,933,238	94,501,873	3,567,516	22,020,996	1,520,812	2,010,904
19	Privy Council.....	9,126,355	81,993	776,571	182,876	2,046,313	151,669	41,571
20	Public Works.....	68,099,833	917,575	4,817,297	245,167	26,675,590	70,878,901	36,932,381
21	Regional Economic Expansion.....	21,826,434	32,008	2,406,257	758,762	3,454,631	537,663	261,224
22	Science and Technology.....	2,074,039	18,933	353,128	52,962	1,267,093	37,629	4,306
23	Secretary of State.....	53,951,641	108,805	4,824,870	2,536,383	32,071,815	1,009,138	219,646
24	Solicitor General.....	225,898,003	27,632,338	13,782,527	206,682	12,123,675	7,304,645	6,335,199
25	Supply and Services.....	67,909,564	131,241	10,871,320	1,115,009	3,756,279	5,679,687	302,945
26	Transport.....	180,775,239	3,486,078	23,901,493	796,133	53,095,442	3,236,857	8,872,643
27	Treasury Board.....	52,900,916	277,151,949	2,484,959	2,289,607	7,480,035	1,110,657	1,069,443
28	Urban Affairs.....	1,865,841	7,455	492,602	80,045	2,076,775	276,961	21,256
29	Veterans Affairs.....	86,271,271	110,442	3,165,419	20,983	23,828,642	331,598	1,209,965
		3,288,566,975	574,335,741	369,258,973	48,396,267	638,062,483	146,660,883	200,985,474

Utilities, materials and supplies	Construction and acquisition of land, buildings and equipment	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditures	Total standard objects	Less: receipts and revenues credited to the vote	Net total expenditures	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
10,303,607	1,147,569	4,969,708	162,261,622		8,557,095	317,116,931	4,259,977	312,856,954	1
2,362,442	1,146,204	3,165,951	700,941		73,868	48,417,872	9,616,648	38,801,224	2
787,527		1,488,084	241,667		27,216	29,153,317		29,153,317	3
5,793,718	1,176,961	6,263,830	14,057,638		78,471,367	170,093,581	2,596,197	167,497,384	4
18,957,827	16,803,408	20,990,637	14,943,826		6,965,920	270,398,399	22,345,631	248,052,768	5
3,759,078	3,184,485	5,723,268	284,098,031		456,008	384,554,830	58,012	384,496,818	6
692,368		396,518	1,610,605,408	2,151,703,741	654,356	3,780,428,703	3,056,659	3,777,372,044	7
120,370		13,627	132,828		110	1,411,380		1,411,380	8
20,412,410	110,740,760	7,926,936	163,049,199		5,089,085	509,813,807	6,812,285	503,001,522	9
4,248,136		1,137,509	286,653,303		145,242	405,184,413		405,184,413	10
580,750		418,037	2,891,366		159,301	33,426,319		33,426,319	11
2,941,269		443,422	448,825		201,720	27,978,474		27,904,484	12
2,600,102		1,479,987	446,172,639		510,863	778,736,604	73,990	778,736,604	13
216,508,173	34,957,011	132,568,730	34,613,765	77,354,024	6,858,698	2,140,878,711	159,290,941	1,981,587,770	14
12,919,982	8,226,328	3,621,760	2,788,537,953		114,196	2,934,807,418	25,646,475	2,909,160,943	15
8,147,165	1,148,783	2,656,360	14,850		39,353	235,056,322	14,795,018	220,261,304	16
1,112,995	19,505	554,743	450,676		48,968	32,547,579		32,547,579	17
11,829,386		9,615,465	102,505		1,686,541	551,178,462	87,452,685	463,725,777	18
333,639		700,717	1,490,335		20,099,239	35,031,278		35,031,278	19
27,829,425	138,673,077	7,679,144	414,006		419,321	383,581,717	15,613,454	367,968,263	20
2,773,118	5,048,629	732,085	262,216,333		58,384,192	358,431,336	33,233	358,398,103	21
99,594		122,302	211,765		4,798	4,246,549		4,246,549	22
2,628,577	3,734	3,963,165	643,325,442		218,295,186	962,938,402	7,711,982	955,226,420	23
21,370,470	16,020,664	12,188,029	8,807,954	4,511,566	7,761,457	363,943,209	59,477,168	304,466,041	24
3,186,214		1,945,618	93,469		7,815,878	102,807,224	15,443,989	87,363,235	25
34,889,276	51,242,887	27,853,088	194,376,276		79,793,500	662,318,912	79,466,112	582,852,800	26
10,634,751	7,125,057	1,864,087	78,785,921	87,396,957	75,998	530,370,337	26,467,150	503,903,187	27
154,939		364,989	47,134,189		110,788,723	163,263,775	1,900,000	161,363,775	28
11,165,867	4,138,362	2,439,507	348,516,252		109,413	481,307,721	36,571,371	444,736,350	29
439,143,175	400,803,424	263,287,303	7,395,348,984	2,320,966,288	613,607,612	16,699,423,582	578,688,977	16,120,734,605	

Further details are available in Volume II.

Summary of Appropriations, Expenditures and Unexpended Balances by Departments for the Fiscal Year ended March 31, 1973

Section (Volume II)	Department	Appropriations	Expenditures	Unexpended Balances	
				Lapsed	Carried forward ⁽¹⁾
		\$	\$	\$	\$
1	Agriculture.....	(2)368,492,916	312,856,954	12,990,754	42,645,208
2	Communications.....	39,543,161	38,801,224	741,937	
3	Consumer and Corporate Affairs.....	33,268,561	29,153,317	4,115,244	
4	Energy, Mines and Resources.....	170,729,629	167,497,384	3,232,245	
5	Environment.....	252,622,552	248,052,768	4,569,784	
6	External Affairs.....	(3)399,464,507	384,496,818	4,712,650	10,255,039
7	Finance.....	3,778,332,210	3,777,372,044	960,166	
8	Governor General and Lieutenant-Governors.....	1,583,606	1,411,380	172,226	
9	Indian Affairs and Northern Development.....	(4)517,926,223	503,001,522	12,877,470	2,047,231
10	Industry, Trade and Commerce.....	(5)494,679,410	405,184,413	21,494,997	68,000,000
11	Justice.....	36,233,951	33,426,319	2,807,632	
12	Labour.....	32,414,397	27,904,484	4,509,913	
13	Manpower and Immigration.....	875,846,005	778,736,604	97,109,401	
14	National Defence.....	1,985,147,389	1,981,587,770	3,559,619	
15	National Health and Welfare.....	2,918,757,254	2,909,160,943	9,596,311	
16	National Revenue.....	222,929,794	220,261,304	2,668,490	
17	Parliament.....	35,436,230	32,547,579	2,888,651	
18	Post Office.....	473,968,701	463,725,777	10,242,924	
19	Privy Council.....	37,438,732	35,031,278	2,407,454	
20	Public Works.....	380,929,300	367,968,263	12,961,037	
21	Regional Economic Expansion.....	483,327,708	358,398,103	124,929,605	
22	Science and Technology.....	5,555,814	4,246,549	1,309,265	
23	Secretary of State.....	(6)982,125,030	955,226,420	26,831,851	66,759
24	Solicitor General.....	314,505,718	304,466,041	10,039,677	
25	Supply and Services.....	88,888,265	87,363,235	1,525,030	
26	Transport.....	618,741,294	582,852,800	35,888,494	
27	Treasury Board.....	601,668,218	503,903,187	97,765,031	
28	Urban Affairs.....	180,857,647	161,363,775	19,493,872	
29	Veterans Affairs.....	453,249,964	444,736,350	8,513,614	
		16,784,664,186	16,120,734,605	540,915,344	123,014,237

⁽¹⁾Available for expenditure in subsequent fiscal years: Department of Agriculture vote 15, 1970-71, 1971-72 and 1972-73 \$42,645,208; Department of External Affairs vote 30, 1972-73 \$10,255,039; Department of Indian Affairs and Northern Development vote 30, 1970-71 and 1971-72 \$2,047,231; Department of Industry, Trade and Commerce vote 32b 1972-73 \$68,000,000; Department of Secretary of State vote 2b, 1968-69 \$66,759.

⁽²⁾Includes \$26,000,000 carried forward from vote 15, Department of Agriculture 1970-71 and 1971-72 appropriations.

⁽³⁾Includes \$22,833,403 carried forward from vote 20, Department of External Affairs 1971-72 appropriations.

⁽⁴⁾Includes \$2,317,415 carried forward from vote 30, Department of Indian Affairs and Northern Development 1970-71 and 1971-72 appropriations.

⁽⁵⁾Includes \$68,000,000 carried forward from vote 29b Department of Industry, Trade and Commerce 1971-72 appropriations.

⁽⁶⁾Includes \$70,493 carried forward from vote 2b, Department of Secretary of State 1968-69 appropriations.

S. S. REISMAN

Deputy Minister of Finance

H. R. BALLS

Deputy Receiver General for Canada

Auditor General's Certificate

The accounts relating to the expenditures as set forth in the above Statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1973.

J. J. MACDONELL

Auditor General

Expenditure by Departments and Agency and by Type of Expenditure for 1971-72 and 1972-73

(in millions of dollars)

Department or Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1971-72	1972-73	1971-72	1972-73	1971-72	1972-73	1971-72	1972-73
Agriculture—								
Department.....	119.5	135.0	6.3	6.1	130.3	141.3	256.1	282.4
Canadian Dairy Commission.....	0.5	0.7					0.5	0.7
Canadian Livestock Feed Board.....	0.4	0.4			20.2	21.0	20.6	21.4
Farm Credit Corporation.....	8.9	8.4					8.9	8.4
	129.3	144.5	6.3	6.1	150.5	162.3	286.1	312.9
Communications—								
Department.....	13.6	17.9	7.5	14.9	0.6	0.6	21.7	33.4
Canadian Radio-Television Commission.....	4.5	5.2	0.2	0.1		0.1	4.7	5.4
	18.1	23.1	7.7	15.0	0.6	0.7	26.4	38.8
Consumer and Corporate Affairs—								
Department.....	21.7	26.9	0.4	1.5	0.2	0.3	22.3	28.7
Prices and Incomes Commission.....	1.6	0.5					1.6	0.5
	23.3	27.4	0.4	1.5	0.2	0.3	23.9	29.2
Energy, Mines and Resources—								
Department.....	55.2	63.6	9.9	7.3	18.1	6.2	83.2	77.1
Atomic Energy Control Board.....	0.7	0.8		0.1	11.7	7.9	12.4	8.8
Atomic Energy of Canada Limited.....	77.1	78.2					77.1	78.2
National Energy Board.....	2.9	3.4					2.9	3.4
	135.9	146.0	9.9	7.4	29.8	14.1	175.6	167.5
Environment.....	158.2	193.0	38.8	40.1	3.7	15.0	200.7	248.1
External Affairs—								
Department.....	68.5	78.8	8.7	9.1	18.2	21.9	95.4	109.8
Canadian International Development Agency.....	9.1	12.0		0.2	209.5	262.1	218.6	274.3
International Joint Commission.....	0.6	0.4					0.6	0.4
	78.2	91.2	8.7	9.3	227.7	284.0	314.6	384.5
Finance—								
Department.....	2,018.9	2,160.6	0.4	0.3	1,517.4	1,610.6	3,536.7	3,771.5
Auditor General.....	3.9	4.2					3.9	4.2
Insurance.....	1.1	1.0		0.1			1.1	1.1
Tariff Board.....	0.4	0.5					0.4	0.5
	2,024.3	2,166.3	0.4	0.4	1,517.4	1,610.6	3,542.1	3,777.3
Governor General and Lieutenant-Governors.....	1.1	1.3			0.1	0.1	1.2	1.4
Indian Affairs and Northern Development—								
Department.....	204.3	212.6	104.9	126.7	126.4	163.7	435.6	503.0
Northern Canada Power Commission.....	0.1						0.1	
	204.4	212.6	104.9	126.7	126.4	163.7	435.7	503.0
Industry, Trade and Commerce—								
Department.....	48.8	62.4	0.5	0.5	243.6	286.1	292.9	349.0
Standard Council of Canada.....					0.5	0.5	0.5	0.5
Statistics Canada.....	68.0	55.0	1.2	0.7			69.2	55.7
	116.8	117.4	1.7	1.2	244.1	286.6	362.6	405.2
Justice.....	25.4	29.5	0.5	0.4	2.4	2.9	28.3	32.8
Tax Review Board.....	0.4	0.6					0.4	0.6
	25.8	30.1	0.5	0.4	2.4	2.9	28.7	33.4
Labour—								
Department.....	15.9	18.2	0.1	0.2	1.3	0.4	17.3	18.8
Information Canada.....	8.0	8.8	0.1	0.3			8.1	9.1
	23.9	27.0	0.2	0.5	1.3	0.4	25.4	27.9
Manpower and Immigration—								
Department.....	276.7	329.0	0.9	1.5	341.0	407.5	618.6	738.0
Immigration Appeal Board.....	0.9	1.0					0.9	1.0
Unemployment Insurance Commission.....	55.1	1.1	0.3		118.0	38.6	173.4	39.7
	332.7	331.1	1.2	1.5	459.0	446.1	792.9	778.7
National Defence—								
Department.....	1,648.0	1,792.8	209.8	151.3	34.7	34.6	1,892.5	1,978.7
Defence Construction (1951) Limited.....	2.7	2.9					2.7	2.9
	1,650.7	1,795.7	209.8	151.3	34.7	34.6	1,895.2	1,981.6
National Health and Welfare—								
Department.....	97.8	109.6	7.9	10.5	2,564.3	2,751.0	2,670.0	2,871.1
Medical Research Council.....	0.5	0.6			35.6	37.5	36.1	38.1
	98.3	110.2	7.9	10.5	2,599.9	2,788.5	2,706.1	2,909.2
National Revenue—								
Customs and Excise.....	83.3	92.5	1.6	2.3			84.9	94.8
Taxation.....	98.7	124.0	1.7	1.5			100.4	125.5
	182.0	216.5	3.3	3.8			185.3	220.3
Parliament—								
The Senate.....	5.4	5.2	0.1	0.1	0.2	0.1	5.7	5.4
House of Commons.....	24.8	25.0	0.5	0.5	0.4	0.2	25.7	25.7
Library of Parliament.....	1.2	1.4					1.2	1.4
	31.4	31.6	0.6	0.6	0.6	0.3	32.6	32.5

Expenditure by Departments and Agency and by Type of Expenditure for 1971-72 and 1972-73—Concluded

(in millions of dollars)

Department or Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1971-72	1972-73	1971-72	1972-73	1971-72	1972-73	1971-72	1972-73
Post Office.....	405.7	454.0	7.5	9.6	0.1	0.1	413.3	463.7
Privy Council—								
Privy Council Office.....	6.6	7.3	0.3	0.6	0.5	1.5	7.4	9.4
Chief Electoral Officer.....	1.2	20.2					1.2	20.2
Commissioner of Official Languages.....	0.9	1.0					0.9	1.0
Economic Council of Canada.....	2.1	2.6					2.1	2.6
Public Service Staff Relations Board.....	1.5	1.8					1.5	1.8
	12.3	32.9	0.3	0.6	0.5	1.5	13.1	35.0
Public Works.....	195.6	202.2	140.3	165.4	2.3	0.4	338.2	368.0
Regional Economic Expansion—								
Department.....	26.3	31.5	4.4	6.4	277.9	262.2	308.6	300.1
Cape Breton Development Corporation.....	37.8	58.3					37.8	58.3
	64.1	89.8	4.4	6.4	277.9	262.2	346.4	358.4
Science and Technology—								
Department.....	1.0	2.6	0.1	0.1		0.2	1.1	2.9
Science Council of Canada.....	1.3	1.3					1.3	1.3
	2.3	3.9	0.1	0.1		0.2	2.4	4.2
Secretary of State—								
Department.....	33.9	30.6	0.6	0.7	564.2	606.7	598.7	638.0
Canada Council.....					26.3	32.0	26.3	32.0
Canadian Broadcasting Corporation.....	181.0	205.0					181.0	205.0
Canadian Film Development Corporation.....	1.8	2.6					1.8	2.6
Company of Young Canadians.....	1.9	2.0					1.9	2.0
National Arts Centre Corporation.....	3.0	3.7					3.0	3.7
National Film Board.....	12.0	14.7					12.0	14.7
National Library.....	3.6	4.8	0.1	0.1			3.7	4.9
National Museums of Canada.....	10.6	13.6	0.5	1.3	0.1	4.5	11.2	19.4
Public Archives.....	3.6	5.4	0.1	0.4			3.7	5.8
Public Service Commission.....	18.9	25.1	0.5	0.6			19.4	25.7
Office of the Representation Commissioner.....	0.1	1.4					0.1	1.4
	270.4	308.9	1.8	3.1	590.6	643.2	862.8	955.2
Solicitor General—								
Department.....	1.7	2.3	0.1	0.1			1.8	2.4
Correctional Services.....	70.9	85.5	14.3	8.1	0.4	0.4	85.6	94.0
Royal Canadian Mounted Police.....	144.1	179.6	20.6	20.1	8.0	8.4	172.7	208.1
	216.7	267.4	35.0	28.3	8.4	8.8	260.1	304.5
Supply and Services—								
Department.....	68.2	79.1	1.5	1.9	0.1	0.1	69.8	81.1
Canadian Arsenals Limited.....	1.8	1.9	0.1	0.2			1.9	2.1
Canadian Commercial Corporation.....	3.9	4.2					3.9	4.2
	73.9	85.2	1.6	2.1	0.1	0.1	75.6	87.4
Transport—								
Department.....	226.6	256.5	100.3	85.9	11.2	19.8	338.1	362.2
Atlantic Pilotage Authority.....	0.2	1.1					0.2	1.1
Canadian National Railways.....					24.3	17.8	24.3	17.8
Canadian Transport Commission.....	7.8	9.6		0.1	113.9	174.7	121.7	184.4
Great Lakes Pilotage Authority.....	0.2	0.2					0.2	0.2
Laurentian Pilotage Authority.....	0.2	1.1					0.2	1.1
National Harbours Board.....	0.5	0.5	3.2	1.8			3.7	2.3
Pacific Pilotage Authority.....	0.1	0.7					0.1	0.7
The St. Lawrence Seaway Authority.....	13.5	13.0					13.5	13.0
	249.1	282.7	103.5	87.8	149.4	212.3	502.0	582.8
Treasury Board—								
Department.....	305.9	361.2	0.5	0.2	1.5	1.4	307.9	362.8
National Research Council.....	48.7	54.6	6.1	9.4	76.0	77.1	130.8	141.1
	354.6	415.8	6.6	9.6	77.5	78.5	438.7	503.9
Urban Affairs—								
Ministry of State.....	1.9	5.0		0.4		0.6	1.9	6.0
Central Mortgage and Housing Corporation.....	43.6	70.4			38.6	46.5	82.2	116.9
National Capital Commission.....	12.3	13.3		25.2	33.5		45.8	38.5
	57.8	88.7		25.6	72.1	47.1	129.9	161.4
Veterans Affairs.....	88.5	89.6	4.9	6.6	329.9	348.5	423.3	444.7
Total, All Departments or Agencies.....	7,225.4	7,986.1	708.3	721.5	6,907.2	7,413.1	14,840.9	16,120.7

Details of Budgetary Expenditure by Function

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)		Fiscal year ended March 31		Increase or decrease (—)
	1972	1973			1972	1973	
General government services—				Economic development and support—			
Legislation and administration—				Concluded			
Legislative.....	37.8	58.3	20.5	General research—			
Executive.....	29.4	33.7	4.3	Social science research.....	87.9	76.1	—11.8
Collection of taxes and duties.....	186.1	220.8	34.7	Physical science research.....	134.7	142.1	7.4
National capital region.....	45.8	38.5	—7.3		222.6	218.2	—4.4
Other legislation and administration.....	81.5	97.0	15.5	Regional development.....	379.5	408.8	29.3
	380.6	448.3	67.7	Other economic development and support.....	40.8	48.1	7.3
Protection of persons and property—					2,167.3	2,419.3	252.0
Justice.....	20.5	24.7	4.2	Health and welfare—			
Correctional services.....	87.4	96.4	9.0	Health—			
Police protection.....	169.4	203.6	34.2	Public health.....	23.5	37.3	13.8
Consumer services.....	31.0	41.2	10.2	Medical care.....	649.6	706.0	56.4
Other protection of persons and property.....	4.9	4.4	—0.5	Hospital care.....	844.6	960.7	116.1
	313.2	370.3	57.1	Other health.....	16.5	18.1	1.6
	693.8	818.6	124.8		1,534.2	1,722.1	187.9
Foreign affairs—				Income maintenance—			
External relations—				Payments to families.....	616.3	609.9	—6.4
Diplomatic relations.....	77.1	87.8	10.7	Payments to unemployed.....	173.4	40.1	—133.3
Contributions to international organizations.....	18.2	21.9	3.7		789.7	650.0	—139.7
	95.3	109.7	14.4	Social assistance—			
Assistance to developing countries..	218.7	274.2	55.5	Canada assistance plan.....	457.1	476.6	19.5
	314.0	383.9	69.9	Aid to handicapped.....	11.2	11.8	0.6
Defence.....	1,839.7	1,908.0	68.3	Other social assistance.....	21.5	30.3	8.8
					489.8	518.7	28.9
Transportation and communications—				Veterans benefits.....	423.3	444.7	21.4
Air transport.....	161.3	169.1	7.8	Indians and Eskimos.....	303.4	321.4	18.0
Water transport.....	161.7	166.0	4.3	Housing and urban renewal.....	84.1	122.9	38.8
Rail transport.....	102.9	152.4	49.5	Other health and welfare.....	8.7	9.0	0.3
Road transport.....	35.2	36.1	0.9		3,633.2	3,788.8	155.6
Postal services.....	413.3	463.7	50.4	Education assistance—			
Telecommunications.....	21.7	33.4	11.7	Post-secondary education.....	450.9	481.6	30.7
Other transportation and communications.....	127.2	142.7	15.5	Other education.....	110.4	106.8	—3.6
	1,023.3	1,163.4	140.1		561.3	588.4	27.1
Economic development and support—				Culture and recreation—			
Primary industry—				Archives, galleries, theatres, etc.....	20.5	31.6	11.1
Agriculture.....	386.1	454.5	68.4	Parks, historic sites and other recreational areas.....	55.1	84.9	29.8
Fisheries.....	62.9	77.1	14.2	Film, radio and television.....	197.7	225.1	27.4
Forestry.....	15.6	30.2	14.6	Other culture and recreation.....	74.7	93.3	18.6
Minerals.....	47.4	40.1	—7.3		348.0	434.9	86.9
Water resources.....	60.8	61.4	0.6	Fiscal transfer payments—			
Energy.....	98.6	97.8	—0.8	Statutory subsidies to provincial governments.....	33.8	33.8	
Other primary industry.....	34.8	19.5	—15.3	Revenue equalization payments.....	1,118.4	1,189.2	70.8
	706.2	780.6	74.4	Other fiscal transfer payments.....	273.4	278.3	4.9
Secondary industry.....	154.8	176.3	21.5		1,425.6	1,501.3	75.7
Service industry.....	11.6	16.7	5.1	Public debt.....	2,137.6	2,321.0	183.4
Foreign trade.....	23.1	23.4	0.3				
Labour force—				Internal overhead expenses—			
Working conditions.....	11.9	12.0	0.1	Government support services.....	460.5	523.9	63.4
Training.....	488.9	533.3	44.4	Contribution to employee pension and medical plans.....	236.6	269.2	32.6
Immigration.....	26.9	36.6	9.7		697.1	793.1	96.0
Other labour force.....	101.0	165.3	64.3	Grand total.....	14,840.9	16,120.7	1,279.8
	628.7	747.2	118.5				

(1) Includes additional interest in respect of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police Superannuation accounts.

Summary of Revenue by Main Classification and Departments for the Fiscal Year ended March 31, 1973

Section (Volume II)	Department	Tax Revenue	Return on Investments	Postal Revenue	Refunds of previous years' expenditures
		\$	\$	\$	\$
1	Agriculture.....		76,963,729		112,578
2	Communications.....		1,993,349		42,538
3	Consumer and Corporate affairs.....				12,529
4	Energy, Mines and Resources.....		6,842,672		73,521
5	Environment.....		941,352		1,327,938
6	External Affairs.....		1,888,990		334,425
7	Finance.....	427,361	612,031,176		145,167
9	Indian Affairs and Northern Development.....		8,577,919		1,200,219
10	Industry, Trade and Commerce.....		26,354,940		2,131,940
11	Justice.....				22,965
12	Labour.....		362		12,910
13	Manpower and Immigration.....		90,192		2,621,131
14	National Defence.....		992,385		2,866,675
15	National Health and Welfare.....				879,456
16	National Revenue.....	14,703,599,171	79,052		72,038
17	Parliament.....				44,398
18	Post Office.....		192	470,137,417	53,690
19	Privy Council.....				10,330
20	Public Works.....				1,192,914
21	Regional Economic Expansion.....		16,082,121		5,439,034
22	Science and Technology.....				2,117
23	Secretary of State.....		9,938,364		994,528
24	Solicitor General.....		475,143		1,874,071
25	Supply and Services.....		32,890,255		232,242
26	Transport.....		72,614,053		1,085,130
27	Treasury Board.....				2,366,028
28	Urban Affairs.....		369,975,759		19,675,163
29	Veterans Affairs.....		25,808,472		2,813,504
		14,704,026,532	1,264,540,477	470,137,417	47,639,179

Services and service fees	Proceeds from sales	Privileges, licenses and permits	Bullion and coinage	Miscellaneous	Total	Section (Volume II)
\$	\$	\$	\$	\$	\$	\$
10,769,804	2,201,178	256,605		200,017	90,503,911	1
275	1			51	2,036,214	2
2,985,895		7,536,525		681,947	11,216,896	3
23,723	67,129	1,165,229		11,653	8,183,927	4
8,337	1,248,298	1,624,075		1,270,517	6,420,517	5
421,673	43,312	335,558		352,577	3,376,535	6
676,237	1		23,746,359	4,387,779	641,414,080	7
80,030	489,235	9,121,008		756,523	20,224,934	9
87,939				374,405	28,949,224	10
73,420	707			206,824	303,916	11
2,504	3,202,934	45,331		90,533	3,354,574	12
25,445	6			589,554	3,326,328	13
				464,641	4,323,701	14
266		13,347		1,459,711	2,352,780	15
620,235	727,918	89,827		5,945,833	14,711,134,074	16
8,626		577		35,135	88,736	17
				117,164	470,308,463	18
912				124,721	135,963	19
1,847,612	24,600	4,690,935		1,230,988	8,987,049	20
988,025	255,610	1,346,680		1,175,249	25,286,719	21
					2,117	22
78,232	29,218	1,036,347		222,480	12,299,169	23
46,457	337,834	84,671		208,844	3,027,020	24
356,313	7,040,626			819,118	41,338,554	25
	239,082	756,650		2,101,080	76,795,995	26
				94	2,366,122	27
	2,174,383			1,101,894	392,927,199	28
				2,296,782	30,918,758	29
19,101,960	18,082,072	28,103,365	23,746,359	26,226,114	16,601,603,475	

S. S. REISMAN
Deputy Minister of Finance

H. R. BALLS
Deputy Receiver General for Canada

Auditor General's Certificate

The accounts relating to the revenue set forth in the above Statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1973.

J. J. MACDONELL
Auditor General

Appropriations and Expenditures by Departments for the Fiscal Year Ended March 31, 1973

(with comparative expenditures for the preceding fiscal year)

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
AGRICULTURE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures, contributions and to authorize the Farm Credit Corporation under the Farm Credit Act to use funds available to it under the provisions of section 13 therein for the purchase of farm land and to further authorize the Corporation to acquire, hold, sell, or otherwise dispose of farm land for the purpose of the small farm development-adjustment program	\$22,571,000 00			
1b.....	359,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	38,409 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	451,900 00			
	23,420,309 00	17,763,568 88	5,656,740 12	15,013,401 21
Stat. Minister of Agriculture—Salary and motor car allowance..	16,999 88	16,999 88		16,999 92
	23,437,308 88	17,780,568 76	5,656,740 12	15,030,401 13
RESEARCH PROGRAM				
5 Program expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist", the grants listed in the Estimates and contributions.....	\$52,785,000 00			
5b.....	1,353,700 00			
Transfer from Treasury Board Vote 10 student summer employment.....	365,500 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	163,900 00			
	54,668,100 00	54,310,436 44	357,663 56	50,726,390 49
PRODUCTION AND MARKETING PROGRAM				
10 Operating expenditures and authority to spend revenue received during the year.....	\$25,295,000 00			
10b.....	120,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	297,500 00			
Transfer from Treasury Board Vote 10 student summer employment.....	65,600 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	56,400 00			
	25,834,500 00	25,412,223 ⁸⁹	422,276 11	21,755,047 34
15 The grants, including payments in the current and subsequent fiscal years for small farm development-adjustment, as listed in the Estimates and contributions.....	\$130,636,000 00			
15a.....	12,600,000 00			
15b to extend the purposes of Agriculture Vote 15, Appropriation Act No. 3, 1972, to include authority to make wheat acreage reduction payments in the fiscal year 1972-73 out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, on the same terms and conditions as the payments made therefrom pursuant to that vote in the fiscal year 1970-71 and to credit overpayment collected to the reserve, and to provide that, for purposes of Section 5 of the Grassland Incentive Payment Regulations, land seeded to grassland in 1970 be deemed to be land seeded in the year of application and to provide a further amount of.....	10,365,000 00			

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
AGRICULTURE—Concluded				
Department—Concluded				
PRODUCTION AND MARKETING PROGRAM—Concluded				
Unexpended balance carried forward from Vote 15 (1971-72 appropriations)	26,000,000 00			
179,601,000 00		135,164,095 10	*44,436,904 90	125,124,309 94
Stat. Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36).....	4,143,905 87 209,579,405 87	4,143,905 87 164,720,224 86		3,157,766 78 150,037,124 06
HEALTH OF ANIMALS PROGRAM				
20 Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act, and authority to spend revenue received during the year \$29,960,000 00				
20b.....	311,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	206,500 00			
Transfer from Treasury Board Vote 10 student summer employment.....	39,700 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	20,800 00			
	30,538,000 00	30,420,941 16	117,058 84	27,262,962 17
CANADIAN GRAIN COMMISSION PROGRAM				
25 Program expenditures, contributions and authority to purchase and sell screenings.....	\$ 16,156,000 00			
25b.....	186,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	1,750 00			
	16,343,750 00	15,062,170 53	1,281,579 47	12,975,515 10
Stat. Salaries of the Commissioners (R.S. c. G-16).....	79,601 53	79,601 53		80,172 29
Expenditures from appropriations not required for 1972-73..				185 32
	16,423,351 53	15,141,772 06	1,281,579 47	13,055,872 71
	334,646,166 28	282,373,943 28	52,272 223 00	256,112,750 56
Canadian Dairy Commission				
30 Program expenditures.....	\$ 669,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	1,750 00			
	670,750 00	655,723 88	15,026 12	534,924 21
Canadian Livestock Feed Board				
35 Operating expenditures.....	476,000 00	430,817 61	45,182 39	370,923 65
40 Contributions.....	\$ 20,000,000 00			
40a.....	4,000,000 00			
	24,000,000 00	20,950,469 76	3,049,530 24	20,191,985 53
	24,476,000 00	21,381,287 37	3,094,712 63	20,562,909 18
Farm Credit Corporation				
45 Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1973.....	8,700,000 00	8,446,000 00	254,000 00	8,885,000 00
Total.....	368,492,916 28	312,856,954 53	55,635,961 75	286,095,583 95

*Includes \$42,645,208 available for expenditure in subsequent fiscal years.

Appropriations and Expenditures by Departments—Continued

Vote	1972-73	1972-73	Unexpended	1971-72
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
COMMUNICATIONS				
<i>Details of expenditure and revenue are given in volume II</i>				
1 Operating expenditures, the grant listed in the Estimates and contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences.....	\$ 16,324,000 00			
1b.....	241,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	931,547 00			
Transfer from Treasury Board Vote 10 student summer employment.....	152,638 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	1,025,000 00			
	18,674,185 00	18,501,439 19	172,745 81	14,207,968 84
5 Capital expenditures.....	\$ 13,659,000 00			
5b.....	1,707,000 00			
	15,366,000 00	14,838,528 87	527,471 13	7,454,232 89
Stat. Minister of Communications—Salary and motor car allowance.....	16,999 88	16,999 88		12,017 06
Stat. Refunds of amounts credited to revenue in previous years..	40 00	40 00		
	34,057,224 88	33,357,007 94	700,216 94	21,674,218 79
Canadian Radio-Television Commission				
60 Program expenditures and contributions..	\$ 4,822,000 00			
60b.....	609,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	10,436 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	44,500 00			
	5,485,936 00	5,444,215 94	41,720 06	4,732,083 05
Total.....	39,543,160 88	38,801,223 88	741,937 00	26,406,301 84
CONSUMER AND CORPORATE AFFAIRS				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION AND INFORMATION SERVICES PROGRAM				
1 Program expenditures.....	\$ 6,371,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	5,626 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	286,800 00			
	6,663,426 00	4,959,645 28	1,703,780 72	2,662,634 16
Stat. Minister of Consumer and Corporate Affairs—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	6,680,425 92	4,976,645 20	1,703,780 72	2,679,634 08
CONSUMER AFFAIRS PROGRAM				
5 Program expenditures and the grants listed in the Estimates.....	\$ 12,146,000 00			
5b.....	1 00			
Transfer from Treasury Board Vote 10 student summer employment.....	15,500 00			
	12,161,501 00	10,933,463 64	1,228,037 36	8,811,314 53
CORPORATE AFFAIRS PROGRAM				
10 Program expenditures and the grant listed in the Estimates.....	\$ 10,401,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	14,000 00			
	10,415,000 00	9,869,165 59	545,834 41	8,668,249 21
Stat. Refunds of amounts credited to revenue in previous years	23,234 56	23,234 56		15,596 58
	10,438,234 56	9,892,400 15	545,834 41	8,683,845 79

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
CONSUMER AND CORPORATE AFFAIRS—Concluded				
Department—Concluded				
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM				
15	Office of investigation and research—Operating expenditures.....\$ 3,190,000 00			
	Transfer from Treasury Board Vote 10 student summer employment..... 1,400 00			
	3,191,400 00	2,748,803 65	442,596 35	2,058,156 25
20	Restrictive Trade Practices Commission—Operating expenditures..... 248,000 00	97,145 18	150,854 82	91,204 96
	3,439,400 00	2,845,948 83	593,451 17	2,149,361 21
	32,719,561 48	28,648,457 82	4,071,103 66	22,324,155 61
Prices and Incomes Commission				
25	Program expenditures.....\$ 469,000 00			
	Transfer from Treasury Board Vote 5 contingencies..... 80,000 00			
	549,000 00	504,858 47	44,141 53	1,621,468 11
	Total.....	33,268,561 48	29,153,316 29	4,115,245 19
				23,945,623 72
ENERGY, MINES AND RESOURCES				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1	Program expenditures and authority to spend revenue received during the year.....\$ 5,960,000 00			
	1b..... 225,000 00			
	Transfer from Treasury Board Vote 5 contingencies..... 52,299 00			
	Transfer from Treasury Board Vote 10 student summer employment..... 32,400 00			
	Transfer from Treasury Board Vote 15 public service bilingualism..... 196,300 00			
	6,465,999 00	6,287,648 69	178,350 31	7,814,181 51
Stat.	Minister of Energy, Mines and Resources—Salary and motor car allowance..... 16,999 92	16,999 92		16,999 92
	6,482,998 92	6,304,648 61	178,350 31	7,831,181 43
MINERAL AND ENERGY RESOURCES PROGRAM				
5	Program expenditures, the grants listed in the Estimates and contributions.....\$ 35,557,000 00			
	5b..... 652,000 00			
	Transfer from Treasury Board Vote 5 contingencies..... 280,349 00			
	Transfer from Treasury Board Vote 10 student summer employment..... 159,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism..... 29,100 00			
	36,677,449 00	35,612,447 94	1,065,001 06	28,517,571 67
Stat.	Payments under the Emergency Gold Mining Assistance Act..... 474,920 92	474,920 92		12,630,422 53
Stat.	Payments to New Brunswick for rationalization of the Minto coal fields..... 4,050,000 00	4,050,000 00		4,050,000 00
	41,202,369 92	40,137,368 86	1,065,001 06	45,197,994 20
EARTH SCIENCES PROGRAM				
15	Program expenditures including authority to make recoverable expenditures for the costs of binding International Boundary Commission annual reports and maintaining boundary range lights, authority to spend revenue received during the year, the grants listed in the Estimates and contributions.....\$ 29,269,000 00			
	15b..... 1,801,935 00			

Appropriations and Expenditures by Departments—Continued

Vote	1972-73		1972-73		Unexpended Balances	1971-72 Expenditures
	Appropriations		Expenditures			
	\$		\$		\$	\$
ENERGY, MINES AND RESOURCES—Concluded						
Department—Concluded						
EARTH SCIENCES PROGRAM—Concluded						
Transfer from Treasury Board Vote 5 contingencies.....		190,074 00				
Transfer from Treasury Board Vote 10 student summer employment.....		134,750 00				
Transfer from Treasury Board Vote 15 public service bilingualism.....		21,400 00				
			31,417,159 00	30,646,958 37	770,200 63	30,234,684 88
Stat. Refunds of amounts credited to revenue in previous years..			694 63	694 63		
			31,417,853 63	30,647,653 00	770,200 63	30,234,684 88
			79,103,222 47	77,089,670 47	2,013,552 00	83,263,860 51
Atomic Energy Control Board						
20 Operating expenditures.....\$	989,000 00					
Transfer from Treasury Board Vote 15 public service bilingualism.....		43,000 00				
			1,032,000 00	906,119 70	125,880 30	697,852 07
25 The grants listed in the Estimates.....\$	7,495,000 00					
25b.....	400,000 00					
			7,895,000 00	7,895,000 00		11,720,000 00
			8,927,000 00	8,801,119 70	125,880 30	12,417,852 07
Atomic Energy of Canada Limited						
NUCLEAR RESEARCH AND UTILISATION PROGRAM						
30 Operating expenditures.....			73,248,000 00	72,464,214 90	783,785 10	70,611,656 00
35 Capital expenditures.....			5,742,000 00	5,742,000 00		6,436,000 00
			78,990,000 00	78,206,214 90	783,785 10	77,047,656 00
National Energy Board						
60 Program expenditures and the grant listed in the Estimates.....\$	3,650,000 00					
Transfer from Treasury Board Vote 10 student summer employment.....		1,407 00				
Transfer from Treasury Board Vote 15 public service bilingualism.....		58,000 00				
			3,709,407 00	3,400,379 56	309,027 44	2,851,032 72
Total.....			170,729,629 47	167,497,384 63	3,232,244 84	175,580,401 30
ENVIRONMENT						
Details of expenditure and revenue are given in volume II						
ADMINISTRATION PROGRAM						
1 Program expenditures, the grants listed in the Estimates and contributions.....\$	11,550,000 00					
1b.....	1,225,650 00					
Transfer from Treasury Board Vote 10 student summer employment.....		110,233 00				
Transfer from Treasury Board Vote 15 public service bilingualism.....		997,600 00				
			13,883,483 00	13,230,060 80	653,422 20	8,384,596 77
Stat. Minister of the Environment—Salary and motor car allowance.....			16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years			834 40	834 40		2,043 70
			13,901,317 32	13,247,895 12	653,422 20	8,403,640 39

Appropriations and Expenditures by Departments—Continued

Vote	1972-73	1972-73	Unexpended	1971-72
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
ENVIRONMENT—Concluded				
ENVIRONMENTAL QUALITY PROGRAM				
5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; operating expenditures including recoverable expenditures incurred in respect of the Saskatchewan-Nelson Basin Board; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year.....	\$ 90,868,286 00		
5b.....	1,536,410 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	301,163 00			
	92,705,859 00	91,892,331 60	813,527 40	80,417,483 29
10	Capital expenditures including authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys.....	\$ 17,261,000 00		
10b.....	1,682,270 00			
	18,943,270 00	18,911,587 76	31,682 24	24,935,653 92
15	The grants listed in the Estimates and contributions.....	5,812,000 00	593,367 66	2,672,942 41
	117,461,129 00	116,022,551 70	1,438,577 30	108,026,079 62
RENEWABLE RESOURCES PROGRAM				
20	Operating expenditures, the grants listed in the Estimates and contributions, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of international fisheries commissions of joint cost projects and to spend revenue received during the year.....	\$ 88,606,000 00		
20a.....	3,882,000 00			
20b.....	4,968,380 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	1,168,476 00			
	98,624,856 00	97,028,794 53	1,596,061 47	71,184,274 14
21b	Payment to the Freshwater Fish Marketing Corporation toward operating losses incurred in the fiscal years 1971-72 and 1972-73.....	1,500,000 00	1,500,000 00	
25	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels.....	\$ 20,628,000 00		
25b.....	507,250 00			
	21,135,250 00	20,253,527 04	881,722 96	13,109,623 94
	121,260,106 00	118,782,321 57	2,477,784 43	84,293,898 08
Total.....	252,622,552 32	248,052,768 39	4,569,783 93	200,723,618 09

Appropriations and Expenditures by Departments—Continued

Vote	1972-73	1972-73	Unexpended	1971-72
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
EXTERNAL AFFAIRS				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
INTERNATIONAL AFFAIRS PROGRAM				
1 Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Commissioners (International Commissions for Supervision and Control in Indo-China), Secretaries, and staff of such officials; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries.....	\$ 79,506,000 00			
1b To extend the purposes of External Affairs Vote 1, Appropriation Act No. 3, 1972, to reimburse the Working Capital Advance Account established by External Affairs Vote L12c, Appropriation Act No. 1, 1971, for loans and advances to employees posted abroad, in the amount of \$997.26 which amount represents the unpaid and uncollectable balance of a posting loan issued to a former employee in 1968.....	1 00			
Transfer from Treasury Board Vote 10 student summer employment.....	36,529 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	2,053,000 00			
	81,595,530 00			
Less transfer to Vote 5.....	340,000 00	81,255,530 00	78,634,195 79	2,621,334 21
5 Capital expenditures.....	\$ 8,350,000 00			68,417,402 35
5a.....	490,500 00			
5b To authorize the transfer of \$340,000 from External Affairs Vote 1 and \$329,999 from External Affairs Vote 20, Appropriation Act No. 3, 1972, for the purposes of this Vote.....	1 00			
Transfer from Vote 1.....	340,000 00			
Transfer from Vote 20.....	329,999 00	9,510,500 00	9,058,349 18	452,150 82
10 The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1972, which is.....	\$ 21,374,916 00			8,652,535 46
10b The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the				

Appropriations and Expenditures by Departments—Continued

Vote		1972-73	1972-73	Unexpended	1971-72
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
EXTERNAL AFFAIRS—Concluded					
Department—Concluded					
INTERNATIONAL AFFAIRS PROGRAM—Concluded					
	equivalent in Canadian dollars, estimated as of January, 1973; to authorize the transfer of \$317,000 from External Affairs Vote 20, Appropriation Act No. 3, 1972, for the purposes of this Vote and to provide a further amount of.....	383,412 00			
	Transfer from Vote 20.....	317,000 00			
		22,075,328 00	21,858,111 96	217,216 04	18,179,643 08
Stat.	Secretary of State for External Affairs—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Payments under the Diplomatic Service (Special) Superannuation Act and Pensions.....	43,289 56	43,289 56		45,255 52
Stat.	Refunds of amounts credited to revenue in previous years.....	6,347 63	6,347 63		89 88
		112,907,995 11	109,617,294 04	3,290,701 07	95,311,926 21
WORLD EXHIBITIONS PROGRAM					
20	Program expenditures and contributions\$	832,000 00			
	Less transfers to:				
	Vote 5.....	\$329,999 00			
	Vote 10.....	317,000 00			
		646,999 00			
		185,001 00	127,363 26	57,637 74	126,709 83
		113,092,996 11	109,744,657 30	3,348,338 81	95,438,636 04
Canadian International Development Agency					
25	Operating expenditures.....	\$ 11,691,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	146,245 00			
	Transfer from Treasury Board Vote 5 contingencies—Expenses in connection with executive development leave for R. W. McLaren.....	20,230 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	9,132 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	399,000 00			
		12,265,607 00	12,189,775 88	75,831 12	9,156,737 10
30	The grants, including commodity contributions to the United National Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years, listed in the Estimates and contributions.....	\$250,634,000 00			
	30b.....	1 00			
	Unexpended balance carried forward from Vote 20 (1971-72 appropriations)	22,833,403 05			
		273,467,404 05	262,110,031 66	*11,357,372 39	209,458,117 93
		285,733,011 05	274,299,807 54	11,433,203 51	218,614,855 03
International Joint Commission					
50	Salaries and expenses of the Canadian section and the expenses of studies, surveys and investigations by the Commission in Canada.....	\$ 445,500 00			
	50b To extend the purposes of External Affairs Vote 50, Appropriation Act No. 3, 1972, to include expenses relating to Commission responsibilities under the Canada-United States Great Lakes Water Quality agreement and to provide a further amount of.....	193,000 00			
		638,500 00	452,354 54	186,145 46	521,331 77
	Total.....	399,464,507 16	384,496,819 38	14,967,687 78	314,574,822 84

*Includes \$10,255,039 24 available for expenditure in subsequent fiscal years.

Appropriations and Expenditures by Departments—Continued

Vote	1972-73	1972-73	Unexpended	1971-72
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
FINANCE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1 Program expenditures, including administration of the Guaranteed Loans Acts and the Inspector General of Banks' Office and to further provide that the expressions "one thousand dollars", "five hundred dollars" and "five thousand dollars" wherever they appear in sections 3, 7 and 10 of the Canada Student Loans Act shall be read as "one thousand four hundred dollars", "seven hundred dollars" and "nine thousand eight hundred dollars", respectively.....	\$ 8,673,000 00			
1a.....	200,000 00			
1b.....	190,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	14,350 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	273,260 00			
	9,350,610 00	8,889,640 84	460,969 16	7,765,512 91
Stat. Minister of Finance—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Payment of liabilities previously transferred to revenue.....	98,475 73	98,475 73		132,927 58
Expenditures from appropriations not required for 1972-73..				5,706 21
	9,466,085 65	9,005,116 49	460,969 16	7,921,146 62
MUNICIPAL GRANTS PROGRAM				
5 Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of re-development charges and grants to Provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council in the same manner as grants to municipalities under the Municipal Grants Act.....	62,159,000 00	62,155,717 19	3,282 81	57,188,421 30
PUBLIC DEBT PROGRAM				
Stat. Interest and annual amortization of bond discount, premiums and commissions (R.S. c. F-10).....	2,146,532,617 33	2,146,532,617 33		2,005,053,072 08
Stat. Servicing costs and cost of issuing new loans ((R.S. c. F-10)	5,171,122 95	5,171,122 95		4,599,020 50
	2,151,703,740 28	2,151,703,740 28		2,009,652,092 58
PREMIUM, DISCOUNT AND EXCHANGE				
Stat. Premium, discount and exchange	203,710 70	203,710 70		1,514,548 09
FISCAL TRANSFER PAYMENTS PROGRAM				
Stat. Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, 1966-67 (R.S. c. F-6) and other statutory authority.....	1,222,981,771 22	1,222,981,771 22		1,152,164,339 22
Stat. Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37).....	80,931,283 00	80,931,283 00		24,599,612 00
	1,303,913,054 22	1,303,913,054 22		1,176,763,951 22
CONTRACTING-OUT PAYMENTS PROGRAM				
Stat. Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.S. c. E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.S. c. F-6).....	197,462,799 37	197,462,799 37		248,753,633 52
GUARANTEED LOANS PROGRAM				
Stat. Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17).....	34,792,259 36	34,792,259 36		32,614,261 84
ANTI-DUMPING TRIBUNAL PROGRAM				
10 Program expenditures.....	246,000 00	243,863 52	2,136 48	244,928 67

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
FINANCE—Concluded				
Department—Concluded				
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971				
Stat. Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L19a, Appropriation Act No. 4, 1971.....	9,581,579 85	9,581,579 85		
SPECIAL PROGRAMS				
13a To provide that a person who, by reason of erroneous advice received by him from a person in the Public Service whose ordinary duties included the giving of advice relating to the Members of Parliament Retiring Allowances Act, failed to make an election or to make an election for his full period of pensionable service under that Act may, in accordance with terms and conditions approved by the Governor in Council, notwithstanding that the time therefor under the Act has lapsed, make such election as he would otherwise have been entitled to make pursuant thereto.....	1 00		1 00	
14b Contribution to the Government of British Columbia for assistance in meeting costs relating to floods in 1972.....	2,500,000 00	2,500,000 00		1,990,000 00
Expenditures from appropriations not required for 1972-73....	2,500,001 00	2,500,000 00	1 00	1,990,000 00
	3,772,028,230 43	3,771,561,840 98	466,389 45	3,536,642,983 84
Auditor General				
15 Program expenditures.....\$ 4,368,000 00				
Transfer from Treasury Board Vote 15				
public service bilingualism.....13,000 00				
	4,381,000 00	4,140,081 55	240,918 45	3,864,241 77
Stat. Salary of the Auditor General.....	41,283 32	41,283 32		41,081 03
	4,422,283 32	4,181,364 87	240,918 45	3,905,322 80
Insurance				
20 Program expenditures and authority to spend revenue received during the year.....\$ 761,000 00				
20b.....97,754 00				
Transfer from Treasury Board Vote 5				
contingencies.....56,000 00				
Transfer from Treasury Board Vote 15				
public service bilingualism.....42,000 00				
	956,754 00	767,399 97	189,354 03	614,775 09
Stat. Civil service insurance actuarial liability adjustment.....	313,143 83	313,143 83		486,048 28
	1,269,897 83	1,080,543 80	189,354 03	1,100,823 37
Tariff Board				
25 Program expenditures.....	441,000 00	377,495 32	63,504 68	305,017 71
Stat. Salaries of the members of the Tariff Board (R.S. c. T-1)....	170,798 35	170,798 35		126,245 20
	611,798 35	548,293 67	63,504 68	431,262 91
Total.....	3,778,332,209 93	3,777,372,043 32	960,166 61	3,542,080,392 92
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS				
<i>Details of expenditure and revenue are given in volume II</i>				
1 Program expenditures and the grants listed in the Estimates.....\$ 1,169,600 00				
1b.....125,900 00				
	1,295,500 00	1,123,274 21	172,225 79	910,442 84
Stat. Salary of the Governor General (R.S. c. G-14).....	48,666 60	48,666 60		48,666 60
Stat. Salaries of the Lieutenant-Governors of the Provinces (R.S. c. S-2).....	181,999 80	181,999 80		181,757 86
Stat. Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15).....	57,439 20	57,439 20		56,312 97
Total.....	1,583,605 60	1,411,379 81	172,225 79	1,197,180 27

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures.....	\$ 11,161,800 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	24,570 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	629,100 00			
	11,815,470 00	11,291,380 66	524,089 34	9,225,018 48
Stat. Minister of Indian Affairs and Northern Development—				
Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years..	2,038 44	2,038 44		
	11,834,508 36	11,310,419 02	524,089 34	9,242,018 40
INDIAN AND ESKIMO AFFAIRS PROGRAM				
5 Operating expenditures, including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide, in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec and to authorize the Minister of Indian Affairs and Northern Development to guarantee, in accordance with terms and conditions approved by the Governor in Council, loans up to an aggregate amount outstanding at any time not to exceed \$25,000,000, made to Indians, groups of Indians and Indian bands by the Central Mortgage and Housing Corporation pursuant to the National Housing Act or loans made by the Farm Credit Corporation pursuant to section 19 of the Farm Credit Act or section 4 of the Farm Syndicates Credit Act.....	\$227,338,000 00			
5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$109,210.52.....	1 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	119,863 00			
	227,457,864 00			
Less transfer to Vote 10.....	3,385,000 00			
	224,072,864 00	215,844,249 61	*8,228,614 39	198,121,308 10

*Includes 6.6 million of an appropriation for the Native Cultural-Education program. The terms of this appropriation restricted the use of these funds to the development of the Native Cultural-Education program.

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued				
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded				
10 Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian Bands in the construction of housing and other buildings.....	\$ 56,594,000 00			
10b To authorize the transfer of \$3,385,000 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972, for the purposes of this Vote and to provide a further amount of.....	3,500,000 00			
Transfer from Vote 5.....	3,385,000 00			
	63,479,000 00	63,068,412 64	410,587 36	62,496,995 71
Stat. Indian annuities and miscellaneous pensions.....	608,126 00	608,126 00		618,360 50
Stat. Write-off of active assets.....	3,323 30	3,323 30		18,569 21
Stat. Write-off of loans issued from Indian housing assistance account.....	457,440 61	457,440 61		359,689 35
Stat. Refunds of amounts credited to revenue in previous years..	5,820 96	5,820 96		15,579 96
	288,626,574 87	279,987,373 12	8,639,201 75	261,630,502 83
NORTHERN DEVELOPMENT PROGRAM				
20 Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories.....	\$25,584,000 00			
20b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,372.07 and to provide a further amount of.....	2,473,700 00			
Transfer from Treasury Board Vote 10 student summer employment.....	66,049 00			
	28,123,749 00	27,311 239 57	812,509 43	23,471,591 01
25 Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost, or any lesser amount approved by the Governor in Council. \$ 21,555,000 00				
25b.....	10,265,500 00			
	31,820,500 00	31,203,581 38	616,918 62	19,276,753 42
30 The grants and other transfer payments listed in the Estimates and contributions.....	\$ 78,979,400 00			
30b.....	847,400 00			

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded				
NORTHERN DEVELOPMENT PROGRAM—Concluded				
Unexpended balance carried forward from Vote 30, Appropriations of 1971-72 for Northern Mineral Assistance Grants.....	2,317,414 84			
Stat. Refunds of amounts credited to revenue in previous years.. <i>Expenditures from appropriations not required for 1972-73..</i>	82,144,214 84 83,244 14 142,171,707 98	79,721,077 89 83,244 14 138,319,142 98	*2,423,136 95 3,852,565 00	63,636,879 87 50,126 90 106,439,039 27
CONSERVATION PROGRAM				
65 Operating expenditures including expenditures on other than Federal property and the grants listed in the Esti- mates; authority to make expenditures on the new National Park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, New- foundland, Quebec, Ontario, British Columbia and the Northwest Territories and to spend revenue received during the year.....	\$ 27,598,900 00			
65b To extend the purposes of Indian Affairs and Northern Development Vote 65, Appropriation Act No. 3, 1972, to reimburse the National Parks Revolving Fund established by Loans, Investments and Advances Vote 508, Appropriation Act No. 5, 1958, in the amount of \$28,080.62 for the value of stores which have become obsolete, un- servicable, lost or destroyed and to provide a further amount of.....	7,430,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	677,952 00			
Transfer from Department of Transport Vote 5.....	5,237,080 00			
70 Capital expenditures including expenditures on other than Federal property and authority to make expenditures on the new National Park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brun- swick, Newfoundland, Quebec, Ontario, Saskatchewan, British Columbia and the Northwest Territories.....	\$22,852,000 00	40,943,932 00	40,533,684 66	410,247 34
70b Capital expenditures including authority to make expenditures on the proposed new national parks in Nova Scotia and the Yukon Territory.....	5,852,400 00			
Transfer from Department of Transport Vote 10.....	4,855,000 00			
75 Payments to the National Battlefields Commission for the purposes and subject to the provision of an act respecting the National Battlefields at Quebec.....	\$ 400,000 00			
75b.....	385,000 00			
	785,000 00	785,000 00		400,000 00
<i>Expenditures from appropriations not required for 1972-73..</i>				219 74
	75,288,332 00	73,379,552 35	1,908,779 65	58,344,505 19
	517,921,123 21	502,996,487 47	14,924,635 74	435,656,065 69
Northern Canada Power Commission				
79b Reimbursement to the Northern Canada Power Commis- sion in accordance with subsection 14(3) of the Northern Canada Power Commission Act for projects investigated pursuant to section 13 of that Act and not proceeded with or undertaken.....	5,100 00	5,034 85	65 15	50,000 00
Total.....	517,926,223 21	503,001,522 32	14,924,700 89	435,706,065 69

*Includes \$2,047,231 04 available for expenditure in subsequent fiscal years.

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
TRADE-INDUSTRIAL PROGRAM				
1 Operating expenditures.....	\$44,812,000 00			
1b To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1972, to reimburse a balance of \$102,712.50 currently outstanding in the departmental loan accounts as a result of a loan made pursuant to Loans, Investments and Advances Vote L75, Appropriation Act No. 4, 1968, and, to extend the purposes of Industry Vote 30c, Appropriation Act No. 1, 1968				
(a) by deleting the expression "under the Adjustment Assistance Program related to the Kennedy Round agreements" in the portion immediately preceding paragraph (a) thereof, and				
(b) by including in the category eligible for the provision of insurance thereunder on the loans therein described				
(i) a person engaged or about to engage in a manufacturing enterprise in Canada who in the opinion of the General Adjustment Assistance Board,				
(A) requires the loan to take advantage of a new opportunity for the production of goods in Canada which will face significant international trade competition, and				
(B) is unable to obtain sufficient financing on reasonable terms without the insurance,				
(ii) a person engaged in a manufacturing enterprise in Canada who, in the opinion of the said Board,				
(A) requires the loan to restructure his operations in a manner which will significantly improve his position in meeting international trade competition, and				
(B) is unable to obtain sufficient financing on reasonable terms without the insurance, and				
(iii) a person engaged or about to engage in a business in Canada to provide services to manufacturers in Canada who, in the opinion of the said Board,				
(A) requires the loan to establish or restructure operations in order to significantly improve the ability of manufacturers in Canada in international trade competition, and				

Appropriations and Expenditures by Departments—Continued

Vote		1972-73	1972-73	Unexpended	1971-72
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Continued					
Department—Continued					
TRADE-INDUSTRIAL PROGRAM—Continued					
	(B) is unable to obtain sufficient financing on reasonable terms without the insurance.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	350,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	56,553 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	1,162,000 00			
		46,380,554 00	45,482,471 98	898,082 02	37,700,051 26
5	Textile and Clothing Board—Operating expenditures.....	198,000 00	167,009 35	30,990 65	150,126 86
10	The grants listed in the Estimates, contributions and to increase to \$115,000,000 the commitments during the current and subsequent fiscal years for payments to advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects.....\$120,156,000 00				
	10b To extend the purposes of Industry, Trade and Commerce Vote 10, Appropriation Act No. 3, 1975, to authorize, in the current and subsequent fiscal years, the Minister on behalf of the Government of Canada, to issue guarantees and provide for insurance in respect of the contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds made pursuant to this and subsequent votes relating to this program in an aggregate amount not exceeding \$1,200,000, and for greater certainty to deem the insurance referred to above to be a guarantee for the purposes of section 22 of the Financial Administration Act.....	1 00			
		120,156,001 00	112,241,889 46	7,914,111 54	89,323,944 11
11b	Subject to the approval of Treasury Board, to authorize in the current and subsequent fiscal years the Minister on behalf of Her Majesty the Queen in right of Canada to indemnify and save harmless any person who, on the recommendation of the Minister is duly elected by shareholders of a company to be a director thereof, from and against,				
	(a) all costs, charges and expenses whatsoever that he sustains or incurs in or about any actions, suit or proceeding that is brought, commenced or prosecuted against him for or in respect of any act, deed, matter or thing whatsoever, made, done or permitted by him, in or about the execution of the duties of his office; and				
	(b) all other costs, charges and expenses that he sustains or incurs in or about or in relation to the affairs thereof,				
	except such costs, charges or expenses as are occasioned by his own wilful neglect or default.....	1 00		1 00	
Stat.	Minister of Industry, Trade and Commerce—Salary and motor car allowance.....	16,999 86	16,999 86		16,999 92
Stat.	Pensions to former locally-engaged employees of offices abroad.....	524 23	524 23		647 55
Stat.	General incentives to industry for the expansion of scientific research and development in Canada.....	31,962,756 07	31,962,756 07		31,278,401 94

Appropriations and Expenditures by Departments—Continued

Vote				
	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Continued				
Department—Continued				
TRADE-INDUSTRIAL PROGRAM—Concluded				
Stat. Payments pursuant to Vote 11a, Appropriation Act No. 4, 1971.....	752,548 44	752,548 44		7,803,778 66
Expenditures from appropriations not required for 1972-73...				11,152,533 01
	199,467,384 60	190,624,199 39	8,843,185 21	177,426,483 31
TOURISM PROGRAM				
20 Program expenditures and the grant listed in the Estimates.....	\$16,156,000 00			
20b To authorize the transfer of \$228,000 from Industry, Trade and Commerce Vote 25, Appropriation Act No. 3, 1972, for the purposes of this Vote and to provide a further amount of.....	370,000 00			
Transfer from Vote 25.....	228,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	15,200 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	90,000 00			
	16,859,200 00	16,683,945 13	175,254 87	11,603,303 43
GRAINS AND OILSEEDS PROGRAM				
25 Operating expenditures.....	\$ 1,880,000 00			
Less transfer to Vote 20.....	228,000 00			
	1,652,000 00	1,031,560 08	620,439 92	
*29b Payments in 1972-73 fiscal year, in accordance with regulations prescribed by the Governor in Council,				
(a) to producers to whom permit books for the 1971-72 crop year have been issued under the Canadian Wheat Board Act, not exceeding in the case of each such producer that proportion of the product obtained by multiplying the number of bushels of wheat produced in the designated area as defined in the Canadian Wheat Board Act and sold for human consumption in Canada in 1972 by \$1.04½, that				
(i) the number of eligible acres of that producer, as prescribed by regulations of the Governor in Council, on exceeding 640 acres is of				
(ii) the aggregate number of such eligible acres of all producers in the designated area, and				
(b) to eligible producers of wheat in Canada outside the designated area, as defined by regulations prescribed by the Governor in Council, not exceeding in the case of each such eligible producer that proportion of the product obtained by multiplying the number of bushels of wheat produced and sold by such producers for human consumption in Canada in 1972 by \$1.04½ that				
(i) the number of bushels of wheat not exceeding 500 produced and sold by him for human consumption in Canada or under the marketing plan of the Ontario Wheat Producers Marketing Board				
(A) in 1972, or				
(B) if none in 1972, one-third of that so produced and sold by him in three preceding years				
is of				
(ii) the aggregate of the number of bushels produced and sold by all such eligible producers in 1972 for human consumption in Canada, except that advance payments may be made in accordance with the said regulations on the basis of the relevant 1971 information—Unexpended balance carried forward from 1971-72 appropriations.....	68,000,000 00	63,173,289 67	4,826,710 33	

*This vote was included in 1971-72 appropriations.

Appropriations and Expenditures by Departments—Continued

Vote		1972-73	1972-73	Unexpended	1971-72
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Continued					
Department—Continued					
GRAINS AND OIL SEEDS PROGRAM—Continued					
30	The grants listed in the Estimates and contributions.....	\$15,019,000 00			
	30a.....	40,300,000 00			
	30b To extend the purposes of Industry, Trade and Commerce Vote 30, Appropriation Act No. 3, 1972, to authorize in the current and subsequent fiscal years the Minister on behalf of the Government of Canada to issue guarantees and provide for insurance in respect of the contributions made pursuant to this and subsequent votes relating to this program in an aggregate amount not exceeding \$2,000,000, and for greater certainty to deem the insurance referred to above to be a guarantee for the purposes of section 22 of the Financial Administration Act.....	1 00			
		55,319,001 00	50,607,419 52	4,711,581 48	3,850,948 31
31b	To reimburse the Canadian Wheat Board for losses incurred on operations under the Canadian Wheat Board Act in respect of the Barley Pool Account for the crop year that commenced on the 1st day of August, 1971 and ended on the 31st day of July, 1972.....	3,871,650 00	3,870,434 84	1,215 16	11,210,107 07
32b	Payments in the 1973-74 fiscal year, in accordance with regulations prescribed by the Governor in Council,				
	(a) to persons who are Canadian citizens or landed immigrants within the meaning of the Immigration Act, or in the case of corporations, are controlled by shareholders who are Canadian citizens or landed immigrants within the meaning of the Immigration Act, and				
	(i) are producers in the designated area, as defined in the Canadian Wheat Board Act, to whom permit books for the 1972-73 crop year have been issued under that Act,				
	(ii) are actual producers of wheat in Ontario who have marketed wheat under the marketing plan of the Ontario Wheat Producers Marketing Board, or				
	(iii) are eligible producers of wheat, as defined in regulations prescribed by the Governor in Council, in places in Canada other than those referred to in subparagraphs (i) and (ii)				
	not exceeding in the aggregate an amount calculated by multiplying the number of bushels of wheat produced in Canada and sold for human consumption in Canada in 1972 by \$1.04½, except that any payment under subparagraph (i) may be made to the Canadian Wheat Board for the account of a producer; and				
	(b) to eligible producers of wheat in Canada outside the designated area as defined in the Canadian Wheat Board Act, who received payments pursuant to the Eastern Wheat Producers Payments Regulations, not exceeding in the case of each such producer the difference between the payment actually made to him pursuant to those Regulations and the maximum payment that would have been authorized if the expression "750" had appeared in place of the expression "500" in paragraph 3(a) of those Regulations and in paragraph (b) of Industry, Trade and Commerce Vote 29b, Appropriation Act No. 1, 1972.....	68,000,000 00		*68,000,000 00	

* Available for expenditure in 1973-74.

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Concluded				
Department—Concluded				
GRAINS AND OILSEEDS PROGRAM—Concluded				
Stat. Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act.....	22,954,746 05	22,954,746 05		86,135,020
Stat. Payments in accordance with the Prairie Grain Provisional Payment Act.....	10,035 78	10,035 78		21,039 47
Expenditures from appropriations not required for 1972-73....	219,807,432 83	141,647,485 94	78,159,946 89	2,658,999 04
	436,134,017 43	348,955,630 46	87,178,386 97	103,876,114 28
				292,905,901 02
Standards Council of Canada				
40 Payment to the Standards Council of Canada within the meaning of section 17 of the Standards Council of Canada Act to be used for the general purposes of section 5 of the Act.....	495,700 00	495,700 00		481,500 00
Statistics Canada				
45 Program expenditures and contributions...\$55,464,000 00				
45b.....	1,903,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	156,552 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	526,000 00			
	58,049,552 00	55,732,942 36	2,316,609 64	69,175,657 54
Stat. Refunds of amounts credited to revenue in previous years....	140 93	140 93		9,530 22
	58,049,692 93	55,733,083 29	2,316,609 64	69,185,187 76
Total.....	494,679,410 36	405,184,413 75	89,494,996 61	362,572,588 78
JUSTICE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
1 Program expenditures, the grants listed in the Estimates, contributions, travelling and other allowances and expenses for Judges not provided for by the Judges' Act (R.S. c. J-1).....	\$ 15,907,000 00			
1a.....	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	145,500 00			
	16,052,501 00			
Less transfers to				
Vote 5.....	\$ 89,499 00			
Vote 10.....	85,999 00			
	175,498 00			
	15,877,003 00	13,150,767 72	2,726,235 28	11,566,264 13
Stat. Minister of Justice—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Judges' salaries, allowances and pensions.....	18,560,835 99	18,560,835 99		16,690,018 86
	34,454,838 91	31,728,603 63	2,726,235 28	28,273,282 91
Law Reform Commission of Canada				
5 Program expenditures.....\$	997,000 00			
5b To authorize the transfer of \$89,499 from Justice Vote 1, Appropriation Act No. 3, 1972, for the purposes of this Vote.....	1 00			
Transfer from Vote 1.....	89,499 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	5,000 00			
	1,091,500 00	1,090,764 16	735 84	

Appropriations and Expenditures by Departments—Continued

Vote			1972-73	1972-73	Unexpended	1971-72
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
JUSTICE—Concluded						
Tax Review Board						
10	Program expenditures.....	\$ 347,000 00				
	10b To authorize the transfer of \$85,999 from Justice Vote 1, Appropriation Act No. 3, 1972, for the purposes of this Vote.....	1 00				
	Transfer from Vote 1.....	85,999 00				
	Transfer from Treasury Board Vote 15 public service bilingualism.....	11,500 00				
			444,500 00	363,839 18	80,660 82	276,239 23
Stat.	Salaries of members of the Board.....		243,112 05	243,112 05		169,057 64
	Expenditures from appropriations not required for 1972-73....					15 00
			687,612 05	606,951 23	80,660 82	445,311 87
	Total.....		36,233,950 96	33,426,319 02	2,807,631 94	28,718,594 78
LABOUR						
<i>Details of expenditure and revenue are given in volume II</i>						
Department						
1	Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs.....	\$ 15,009,000 00				
	Transfer from Treasury Board Vote 10 student summer employment.....	31,310 00				
	Transfer from Treasury Board Vote 15 public service bilingualism.....	73,000 00				
			15,113,310 00	12,458,520 54	2,654,789 46	11,869,149 62
Stat.	Minister of Labour—Salary and motor car allowance.....		16,939 52	16,939 52		16,999 92
Stat.	Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11).....		6,369,438 99	6,369,438 99		5,420,235 59
Stat.	Write-off of active assets.....		708 91	708 91		
			21,500,397 42	18,845,607 96	2,654,789 46	17,306,385 13
Information Canada						
25	Program expenditures and the grants listed in the Estimates and to authorize the purchase, publication, distribution and sale by Information Canada of publications to the public and authority to spend revenue received during the year.....	\$ 10,354,000 00				
	Transfer from Treasury Board Vote 10 student summer employment.....	290,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism.....	270,000 00				
			10,914,000 00	9,058,875 72	1,855,124 28	8,101,568 58
	Total.....		32,414,397 42	27,904,483 68	4,509,913 74	25,407,953 71
MANPOWER AND IMMIGRATION						
<i>Details of expenditure and revenue are given in volume II</i>						
Department						
ADMINISTRATION PROGRAM						
1	Program expenditures.....	\$ 15,222,000 00				
	1b.....	569,000 00				
	Transfer from Treasury Board Vote 10 student summer employment.....	1,415 00				
	Transfer from Treasury Board Vote 15 public service bilingualism.....	158,000 00				
			15,950,415 00	15,888,953 70	61,461 30	13,692,044 89
Stat.	Minister of Manpower and Immigration—Salary and motor car allowance.....		16,999 90	16,999 90		16,999 92
			15,967,414 90	15,905,953 60	61,461 30	13,709,044 81

Appropriations and Expenditures by Departments—Continued

Vote		1972-73	1972-73	Unexpended	1971-72
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
MANPOWER AND IMMIGRATION—Continued					
Department—Continued					
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM					
5	Operating expenditures.....	\$244,519,000 00			
	5a To extend the purposes of Manpower and Immigration Vote 5, Appropriation Act No. 3, 1972, to authorize payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act and to provide a further amount of.....	11,689,861 00			
	5b To extend the purposes of Manpower and Immigration Vote 5, Appropriation Act No. 3, 1972, to authorize payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act; to provide for recoverable expenditures on behalf of the Unemployment Insurance Act 1971; to authorize the transfer of \$24,821,000 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1972, for the purposes of this Vote and to provide a further amount of.....	625,000 00			
	Transfer from Vote 10.....	24,821,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	2,358,250 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	265,000 00			
		284,278,111 00	280,396,769 45	3,881,341 55	236,500,309 70
10	The grant listed in the Estimates and contributions including payments to employers in accordance with agreements entered into between the Minister of Manpower and Immigration and the employers in respect of Training-on-the-Job of workers; payments to provinces under agreements entered into with the provinces by the Minister of Manpower and Immigration in respect to any service supplied by the provinces at the request of the Minister in connection with Training-on-the-Job of workers; payments to municipal and other public bodies and community organizations and private groups in accordance with agreements entered into between the Minister and such organizations in respect to projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community.....	\$225,323,000 00			
	10a.....	292,263,037 00			
	10b To extend the purposes of Manpower and Immigration Vote 10, Appropriation Act No. 3, 1972, to authorize special travel payments to or in respect of persons, in accordance with regulations made by the Governor in Council, to enable such persons to avail themselves of the services provided by the Department of Manpower and Immigration.....				
		1 00			

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
MANPOWER AND IMMIGRATION—Concluded				
Department—Concluded				
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM— Concluded				
Transfer from Treasury Board Vote 10				
student summer employment.....	665,000 00			
	518,251,038 00			
Less transfer to Vote 5.....	24,821,000 00			
	493,430,038 00	402,916,367 01	90,513,670 99	339,448,012 48
Expenditures from appropriations not required for 1972-73..	777,708,149 00	683,313,136 46	94,395,012 54	243 77 575,948,565 95
IMMIGRATION PROGRAM				
15 Program expenditures and contributions\$	27,205,000 00			
15a.....	5,475,000 00			
15b.....	621,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	30,830 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	137,000 00			
	33,468,830 00	31,591,603 76	1,877,226 24	22,656,724 48
Stat. Write-off of active assets.....	443,175 24	443,175 24		
Stat. Refunds of amounts credited to revenue in previous years	9,517 50	9,517 50		10,655 75
	33,921,522 74	32,044,296 50	1,877,226 24	22,667,380 23
PROGRAM DEVELOPMENT SERVICE PROGRAM				
20 Program expenditures, the grants listed in the Estimates and contributions.....\$	7,346,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	36,770 00			
	7,382,770 00	6,795,729 54	587,040 46	6,303,314 73
	834,979,856 64	738,059,116 10	96,920,740 54	618,628,305 72
Immigration Appeal Board				
25 Program expenditures.....	1,184,000 00	1,005,930 66	178,069 34	900,411 47
Unemployment Insurance Commission				
5 Annuities program—Expenditures.....	1,139,000 00	1,128,409 37	10,590 63	55,377,843 58
Stat. Government annuities—Payment required to maintain reserve, Government Annuities Act (R.S. c. G-6).....	1,786,722 76	1,786,722 76		1,255,386 65
Stat. Fishing benefits.....	36,756,193 96	36,756,193 96		
Stat. Ex gratia payment.....	231 16	231 16		
Expenditures from appropriations not required for 1972-73				116,754,879 83
	39,682,147 88	39,671,557 25	10,590 63	173,388,110 06
Total.....	875,846,004 52	778,736,604 01	97,109,400 51	792,916,827 25

NATIONAL DEFENCE

Details of expenditure and revenue are given in volume II

Department

ADMINISTRATION PROGRAM

- 1 Program expenditures, the grants listed in the Estimates, and authority for total commitments, subject to allotment by the Treasury Board, of \$3,617,472,000 for the purposes of Votes 1, 5, 10, 15, 20, 25 and 30 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$1,788,788,000 will come due for payment in future years), authority to make payments from any

Appropriations and Expenditures by Departments—Continued

Vote	1972-73	1972-73	Unexpended	1971-72
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
NATIONAL DEFENCE—Continued				
Department—Continued				
ADMINISTRATION PROGRAM—Concluded				
of the said Votes to provinces or municipalities as contributions towards construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any				
of the said Votes.....	\$ 10,774,320 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	48,000 00			
	10,822,320 00	10,352,916 86	469,403 14	9,025,330 68
Stat. Minister of National Defence—Salary and motor car allowance.....	12,891 60	12,891 60		16,862 84
Stat. Annuity to the widow of the Honourable Norman McLeod Rogers and payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan.....	11,208 66 299 90	11,208 66 299 90		11,399 92
Stat. Refunds of amounts credited to revenue in previous years	10,846,720 16	10,377,317 02	469,403 14	9,053,593 44
CANADIAN ARMED FORCES PROGRAM				
5 Operating expenditures and the grant listed in the Estimates.....	\$1,448,216,000 00			
5b.....	27,600,000 00			
Transfer from Treasury Board Vote 5				
contingencies.....	2,000,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	10,323,900 00			
	1,488,139,900 00	1,486,920,408 77	1,219,491 23	1,391,934,575 32
10 Capital expenditures.....	147,564,000 00	147,563,833 72	166 28	206,160,899 56
Stat. Payments under Parts I-IV of the Defence Services Pension Continuation Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contributions under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect of the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account	190,395,921 75	190,395,921 75		160,792,584 63
Stat. Canadian Forces Superannuation Account—Additional interest on the balance in the account.....	77,354,024 12	77,354,024 12		58,669,236 01
Stat. Federal Court awards.....	34,737 54	34,737 54		117,659 01
	1,903,488,583 41	1,902,268,925 90	1,219,657 51	1,817,674,954 53
DEFENCE RESEARCH PROGRAM				
15 Operating expenditures.....	\$ 39,287,000 00			
15b.....	456,165 00			
Transfer from Treasury Board Vote 5				
contingencies.....	340,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	33,920 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	178,000 00			
	40,295,085 00	39,118,117 90	1,176,967 10	39,481,104 21
20 Contributions.....	7,500,000 00	7,213,049 58	286,950 42	7,499,745 94
	47,795,085 00	46,331,167 48	1,463,917 52	46,980,850 15

Appropriations and Expenditures by Departments—Continued

Vote		1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
		\$	\$	\$	\$
NATIONAL DEFENCE—Concluded					
Department—Concluded					
MUTUAL AID PROGRAM					
25	Contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes in accordance with section 3 of the Defence Appropriation Act, 1950, not exceeding a total of \$15,680,000 including the present value of defence equipment or supplies or the cost of services made available by the Canadian Forces estimated in the amount of \$1,280,000 and provided by appropriations for those Forces in the current and former years in respect of which no amount shall be charged to this appropriation or paid into a special account.....	14,400,000 00	14,323,497 94	76,502 06	13,833,632 77
CIVIL EMERGENCY MEASURES PROGRAM					
30	Program expenditures and contributions.\$ 5,075,000 00				
	Transfer from Treasury Board Vote 10				
	student summer employment..... 500,000 00	5,575,000 00	5,417,792 27	157,207 73	4,928,893 09
		1,982,105,388 57	1,978,718,700 61	3,386,687 96	1,892,471,923 98
Defence Construction (1951) Limited					
35	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.....	3,042,000 00	2,869,069 10	172,930 90	2,702,933 04
	Total.....	1,985,147,388 57	1,981,587,769 71	3,559,618 86	1,895,174,857 02
NATIONAL HEALTH AND WELFARE					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and contributions.....\$ 7,758,000 00				
	1b..... 800,000 00				
	Transfer from Treasury Board Vote 10				
	student summer employment..... 542,500 00				
	Transfer from Treasury Board Vote 15				
	public service bilingualism..... 419,000 00	9,519,500 00	8,999,019 42	520,480 58	8,253,870 37
Stat.	Minister of National Health and Welfare—Salary and motor car allowance.....	16,999 93	16,999 93		16,999 92
		9,536,499 93	9,016,019 35	520,480 58	8,270,870 29
NON-MEDICAL USE OF DRUGS PROGRAM					
5	Program expenditures, the grant listed in the Estimates and contributions.....\$ 4,698,000 00				
	5a..... 2,850,000 00				
	Transfer from Treasury Board Vote 10				
	student summer employment..... 713,500 00	8,261,500 00	6,571,932 90	1,689,567 10	3,810,315 37

Appropriations and Expenditures by Departments—Continued

Vote				
	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
NATIONAL HEALTH AND WELFARE—Continued				
Department—Continued				
HEALTH INSURANCE AND RESOURCES PROGRAM				
10 Operating expenditures.....	\$ 3,575,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	42,800 00			
	3,617,800 00	3,456,920 91	160,879 09	2,910,530 48
15 The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of \$2,270,629 for contributions for the training of health personnel, \$5,428,720 for contributions for public health research and demonstrations and \$4,748,326 for contributions for the improvement of health services.....	\$ 10,997,000 00			
15b.....	337,675 00			
	11,334,675 00	10,678,735 72	655,939 28	14,965,712 36
Stat. Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8).....	960,520,363 96	960,520,363 96		844,578,317 92
Stat. Contributions to the provinces under the Medical Care Act (R.S. c. M-8).....	630,803,026 00	630,803,026 00		576,461,572 00
Stat. Contributions to the provinces pursuant to Health Resources Fund Act (R.S. c. H-4).....	37,000,000 00	37,000,000 00		37,000,000 00
	1,643,275,864 96	1,642,459,046 59	816,818 37	1,475,916,132 76
MEDICAL SERVICES PROGRAM				
20 Program expenditures, contributions and authority to spend revenue received during the year\$	51,538,000 00			
20b.....	150,000 00			
Transfer from Treasury Board Vote 5				
contingencies.....	558,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	514,400 00			
	52,760,400 00	50,894,064 04	1,866,335 96	49,933,936 88
HEALTH PROTECTION PROGRAM				
25 Operating expenditures and authority to spend film monitoring revenue received during the year\$	25,883,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	42,800 00			
	25,925,800 00			
Less transfer to Vote 30.....	550,000 00			
	25,375,800 00	25,356,083 42	19,716 58	24,332,183 13
30 Capital expenditures.....	\$ 5,119,000 00			
30b To authorize the transfer of \$550,000 from National Health and Welfare Vote 25, Appropriation Act No. 3, 1972, for the purposes of this Vote and to provide a further amount of.....	250,000 00			
Transfer from Vote 25.....	550,000 00			
	5,919,000 00	5,913,668 32	5,331 68	
Stat. Refunds of amounts credited to revenue in previous years	3,463 83	3,463 83		6,321 50
	31,298,263 83	31,273,215 57	25,048 26	24,338,504 63
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM				
35 Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan\$	18,973,000 00			
35a.....	850,000 00			
35b To authorize the transfer of \$1,992,000 from National Health and Welfare Vote 40, Appropriation Act No. 3, 1972, and to provide a further amount of.....	417,000 00			
Transfer from Vote 40.....	1,992,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	58,700 00			
	22,290,700 00	22,097,094 19	193,605 81	17,467,715 42

Appropriations and Expenditures by Departments—Continued

Vote	1972-73		1972-73		Unexpended Balances	1971-72 Expenditures
	Appropriations	Expenditures	Expenditures	Expenditures		
	\$		\$		\$	\$
NATIONAL HEALTH AND WELFARE—Continued						
Department—Continued						
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—Concluded						
40	The grants listed in the Estimates and contributions.....	\$ 12,444,000 00				
	40a.....	2,685,000 00				
	40b.....	1 00				
		15,129,001 00				
	Less transfer to Vote 35.....	1,992,000 00				
			13,137,001 00	8,750,421 96	4,386,579 04	5,943,165 55
Stat.	Family allowances payments (R.S. c. F-1).....		548,623,395 98	548,623,395 98		554,407,333 53
Stat.	Youth allowances payments (R.S. c. Y-1).....		59,209,421 26	59,209,421 26		59,654,007 00
Stat.	Old age assistance and blind and disabled persons allowances—Payment of federal share.....		4,324,338 89	4,324,338 89		4,556,593 92
Stat.	Canada assistance plan—Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act (R.S. c. U-1).....		476,636,804 39	476,636,804 39		457,125,502 74
Stat.	Refunds of amounts credited to revenue in previous years		1,728 19	1,728 19		
			1,124,223,389 71	1,119,643,204 86	4,580,184 85	1,099,154,318 16
FITNESS AND AMATEUR SPORT PROGRAM						
45	Operating expenditures and authority to increase from \$7,200,000 to \$7,500,000 the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act.....	\$ 1,149,000 00				
	45a To extend the purposes of National Health and Welfare Vote 45, Appropriation Act No. 3, 1972, to authorize payments in the amount of \$1,000,000 for the purposes of the Fitness and Amateur Sport Act, and to provide a further amount of.....	1,000,000 00				
	45b To increase from \$7,500,000 to \$7,975,000 the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act.....	1 00				
	Transfer from Treasury Board Vote 10 student summer employment.....	1,198,800 00				
			3,347,801 00	3,276,028 93	71,772 07	1,337,847 59
Stat.	Fitness and Amateur Sport Act—Payments (R.S. c. F-25).....		7,945,209 64	7,945,209 64		7,198,208 35
			11,293,010 64	11,221,238 57	71,772 07	8,536,055 94
			2,880,648,929 07	2,871,078,721 88	9,570,207 19	2,669,960,134 03
Medical Research Council						
50	Operating expenditures.....	\$ 540,000 00				
	50b.....	108,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism.....	325 00				
			648,325 00	622,221 25	26,103 75	472,973 22
55	The grants listed in the Estimates.....		37,460,000 00	37,460,000 00		35,642,000 00
			38,108,325 00	38,082,221 25	26,103 75	36,114,973 22
	Total.....		2,918,757,254 07	2,909,160,943 13	9,596,310 94	2,706,075,107 25

Appropriations and Expenditures by Departments—Continued

Vote		1972-73	1972-73	Unexpended	1971-72
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
NATIONAL REVENUE					
<i>Details of expenditure and revenue are given in volume II</i>					
Customs and Excise					
1	Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services.....	\$ 95,210,000 00			
	1b To extend the purposes of National Revenue Vote 1, Appropriation Act No. 3, 1972, to include reimbursement of the Customs and Excise working capital advance account established by Loans, Investments and Advances Vote 632, Appropriation Act No. 2, 1954, in the amount of \$28,132.18 for the value of stores which have become obsolete; and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$2,403,445.80.....	1 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	73,058 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	1,707,500 00			
		96,990,559 00	94,778,947 38	2,211,611 62	84,884,789 68
Stat.	Minister of National Revenue—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	<i>Expenditures from appropriations not required for 1972-73....</i>				1,541 45
		97,007,558 92	94,795,947 30	2,211,611 62	84,903,331 05
Taxation					
5	Program expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan and Unemployment Insurance Act, 1971.....	\$121,110,000 00			
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$12,023,504.84 and to provide a further amount of.....	2,900,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	225,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	23,483 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	1,647,400 00			
		125,905,883 00	125,449,004 15	456,878 85	100,332,802 52
Stat.	Federal Court awards.....	16,352 10	16,352 10		9,355 89
		125,922,235 10	125,465,356 25	456,878 85	100,342,158 41
	Total.....	222,929,794 02	220,261,303 55	2,668,490 47	185,245,489 46
PARLIAMENT					
<i>Details of expenditure and revenue are given in volume II</i>					
The Senate					
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate.....	3,923,470 00	2,924,761 94	998,708 06	3,072,482 84
Stat.	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, and payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account.....	2,449,675 41	2,449,675 41		2,582,954 80
Stat.	Residual amounts in accordance with section 40(1) of the Members of Parliament Retiring Allowances Act (R.S. c. M-10 as amended) and section 6 of the Supplementary Retirement Benefits Act (Chap. 43).....	10,856 00	10,856 00		4,678 00
		6,384,001 41	5,385,293 35	998,708 06	5,660,115 64

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
PARLIAMENT—Concluded				
House of Commons				
5 Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the Deputy Chairman and to the Assistant Deputy Chairman of Committees and the grants listed in the Estimates and contributions.....	\$ 18,147,000 00			
5a.....	15,000 00			
	18,162,000 00	16,478,327 61	1,683,672 39	15,555,642 20
Stat. Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account.....	9,263,228 86	9,263,228 86		10,153,885 74
	27,425,228 86	25,741,556 47	1,683,672 39	25,709,527 94
Library of Parliament				
10 Program expenditures.....	\$ 1,622,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	5,000 00			
	1,627,000 00	1,420,729 01	206,270 99	1,227,269 31
Total.....	35,436,230 27	32,547,578 83	2,888,651 44	32,596,912 89
POST OFFICE				
<i>Details of expenditure and revenue are given in volume II</i>				
1 Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services.....	\$ 449,302,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	13,700,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	206,127 00			
	463,208,127 00	454,092,738 35	9,115,388 65	405,745,668 22
5 Capital expenditures.....	10,743,000 00	9,615,464 62	1,127,535 38	7,575,431 31
Stat. Postmaster General—Salary and motor car allowance.....	*17,573 81	*17,573 81		13,277 70
Expenditures from appropriations not required for 1972-73....				4 00
Total.....	473,968,700 81	463,725,776 78	10,242,924 03	413,334,381 23
PRIVY COUNCIL				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
PRIVY COUNCIL OFFICE PROGRAM				
1 Program expenditures, the grants listed in the Estimates and contributions including maintenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary of \$7,500 per annum and pro rata for any period less than a year.....	\$ 10,832,654 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	71,000 00			
	10,903,654 00	9,219,991 46	1,683,662 54	6,942,905 71
Stat. The Prime Minister's salary and motor car allowance.....	26,999 88	26,999 88		26,999 88
Stat. President of the Privy Council—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Leader of the Government in the Senate—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Ministers without portfolio or Ministers of State—Motor car allowances.....	1,311 13	1,311 13		1,238 16
Stat. Allowances to former Prime Ministers.....	30,436 54	30,436 54		33,333 84
	10,996,401 39	9,312,738 85	1,683,662 54	7,038,477 43

* Includes salary adjustment for Hon. J. P. Cote for fiscal year 1971-72, \$416.66; and overpayment to Hon. A. Ouellet, \$157.15, to be recovered in 1973-74.

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
PRIVY COUNCIL—Concluded				
Department—Concluded				
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM				
5 Program expenditures.....	97,791 00	64,980 39	32,810 61	340,458 58
	11,094,192 39	9,377,719 24	1,716,473 15	7,378,936 01
Chief Electoral Officer				
10 Program expenditures.....\$ 293,000 00				
10b.....	559,000 00			
Transfer from Treasury Board Vote 5				
contingencies.....	20,000 00			
	872,000 00	840,233 76	31,766 24	309,887 85
Stat. Salary of the Chief Electoral Officer.....	37,976 02	37,976 02		36,104 51
Stat. Expenses of elections.....	19,363,395 66	19,363,395 66		864,419 86
	20,273,371 68	20,241,605 44	31,766 24	1,210,412 22
Commissioner of Official Languages				
15 Program expenditures.....	1,280,000 00	956,992 60	323,007 40	823,419 43
Stat. Salary and expenses.....	41,253 54	41,253 54		41,406 73
	1,321,253 54	998,246 14	323,007 40	864,826 16
Economic Council of Canada				
20 Program expenditures.....\$ 2,700,000 00				
20b.....	100,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	3,914 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	30,000 00			
	2,833,914 00	2,639,909 92	194,004 08	2,125,559 60
Public Service Staff Relations Board				
25 Program expenditures and authority to spend revenue re- ceived during the year.....\$ 1,871,000 00				
Transfer from Treasury Board Vote 15				
public service bilingualism.....	45,000 00			
	1,916,000 00	1,773,797 13	142,202 87	1,537,598 68
Total.....	37,438,731 61	35,031,277 87	2,407,453 74	13,117,332 67
PUBLIC WORKS				
<i>Details of expenditure and revenue are given in volume II</i>				
ADMINISTRATION PROGRAM				
1 Program expenditures.....\$ 14,792,000 00				
Transfer from Treasury Board Vote 10				
student summer employment.....	52,027 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	440,000 00			
	15,284,027 00	14,828,305 88	455,721 12	13,335,207 24
Stat. Minister of Public Works—Salary and motor car allow- ance.....	16,999 92	16,999 92		16,999 92
Expenditures from appropriations not required for 1972-73....				947 04
	15,301,026 92	14,845,305 80	455,721 12	13,353,154 20

Appropriations and Expenditures by Departments—Continued

Vote	1972-73		1972-73		Unexpended		1971-72	
	Appropriations		Expenditures		Balances		Expenditures	
	\$		\$		\$		\$	
PUBLIC WORKS—Continued								
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
5 Program expenditures and the grants listed in the Estimates.....	\$	17,194,000 00						
5b.....		375,000 00						
Transfer from Treasury Board Vote 10 student summer employment.....		133,100 00						
Transfer from Treasury Board Vote 15 public service bilingualism.....		60,000 00						
			17,762,100 00	17,441,997 14	320,102 86		16,557,814 36	
ACCOMMODATION PROGRAM								
10 Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates, and, on a partially recoverable basis, to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year.....		\$154,006,000 00						
10a.....		8,159,000 00						
10b Operating expenditures and the grant listed in the Estimates.....		1 00						
Transfer from Treasury Board Vote 10 student summer employment.....		21,000 00						
		162,186,001 00						
Less transfer to Vote 15.....		4,802,000 00						
			157,384,001 00	150,647,202 76	6,736,798 24		144,911,695 32	
15 Capital expenditures including expenditures on works on other than Federal property.....		\$130,000,000 00						
15a.....		1,226,000 00						
15b To authorize the transfer of \$4,802,000 from Public Works Vote 10, Appropriation Act No. 3, 1972, for the purposes of this Vote and to provide a further amount of.....		7,750,000 00						
Transfer from Vote 10.....		4,802,000 00						
			143,778,000 00	140,403,731 19	3,374,268 81		113,269,667 68	
Stat. Federal Court awards.....		201,827 02		201,827 02			221,333 29	
Stat. Refunds of amounts credited to revenue in previous years		46,843 79		46,843 79			421 92	
			301,410,671 81	291,299,604 76	10,111,067 05		258,403,118 21	
MARINE PROGRAM								
20 Operating expenditures and contributions\$		11,232,000 00						
20b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$8,200.92 and to provide a further amount of.....		300,000 00						
			11,532,000 00	11,248,195 29	283,804 71		12,352,273 15	
25 Capital expenditures including expenditures on works on other than Federal property.....		\$ 13,592,000 00						
25b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$159,368.54 and to provide a further amount of.....		4,000,000 00						
			17,592,000 00	16,879,455 53	712,544 47		21,904,098 21	
Stat. Dry dock subsidy—Canadian Vickers, Montreal.....		180,000 00		180,000 00			180,000 00	
			29,304,000 00	28,307,650 82	996,349 18		34,436,371 36	

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
PUBLIC WORKS—Concluded				
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
35 Operating expenditures including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge.....	\$ 8,992,000 00			
35b To authorize the transfer of \$300,000 from Public Works Vote 40, Appropriation Act No. 3, 1972 for the purposes of this Vote.....	1 00			
Transfer from Vote 40.....	300,000 00			
	9,292,001 00	8,764,576 03	527,424 97	8,787,800 41
40 Capital expenditures including expenditures on works on other than Federal property.....	\$ 8,159,000 00			
Less transfer to Vote 35.....	300,000 00			
	7,859,000 00	7,308,628 41	550,371 59	4,177,906 33
Stat. Refunds of amounts credited to revenue in previous years..	500 00	500 00		2,338,157 65
Expenditures from appropriations not required for 1972-73..				15,303,864 39
	17,151,501 00	16,073,704 44	1,077,796 56	
Total.....	380,929,299 73	367,968,262 96	12,961,036 77	338,054,322 52

REGIONAL ECONOMIC EXPANSION

Details of expenditure and revenue are given in volume II

Department

1 Operating expenditures.....	\$ 34,230,700 00			
1b To extend the purposes of Regional Economic Expansion Vote 1, Appropriation Act No. 3, 1972 to include reimbursement of the Maritime Marshland Rehabilitation Administration stores working capital advance account, established by Vote 533, Appropriation Act No. 4, 1954 in the amount of \$4,560 for the value of stores which have become obsolete, unserviceable, lost or destroyed and to authorize the transfer, without cost, to the Council of Maritime Premiers of all assets thereof	1 00			
Transfer from Treasury Board Vote 10 student summer employment.....	71,753 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	184,500 00			
	34,486,954 00	31,422,453 93	3,064,500 07	26,288,334 48
5 Capital expenditures and authority to make recoverable advances in amounts not exceeding the amount of the share of the Province of Nova Scotia of the cost of the Avon River Causeway Dam project; authority to make expenditures on works, land, buildings and equipment on other than Federal property for community infrastructure and on projects for the benefit of Indians and non-Indians.....	7,777,000 00	6,436,962 85	1,340,037 15	4,370,629 19
10 The grants listed in the Estimates, contributions, including contributions in accordance with an agreement entered into, with the approval of the Governor in Council, between Canada and Newfoundland, of the incorporation and operating expenses of a corporation, incorporated pursuant thereto, to provide financing and other services to small and medium sized businesses in Newfoundland and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the Provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements.....	382,741,400 00	262,216,332 89	120,525,067 11	277,958,150 44
Stat. Minister of Regional Economic Expansion—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years	31 81	31 81		
	425,022,385 73	300,092,781 40	124,929,604 33	308,634,114 03

Appropriations and Expenditures by Departments—Continued

Vote	1972-73	1972-73	Unexpended	1971-72
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
REGIONAL ECONOMIC EXPANSION—Concluded				
Cape Breton Development Corporation				
35	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance in the calendar year 1972 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and, notwithstanding section 31 (2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1972 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty.....			
				\$ 27,185,000 00
	35a To extend the purposes of Regional Economic Expansion Vote 35, Appropriation Act No. 3, 1972, to increase from \$10,000,000 to \$15,000,000 the amount of advances that may be outstanding at any time in the calendar year 1973 under subsection 19(2) of the Cape Breton Development Corporation Act; to authorize the transfer of \$4,000,000 from Regional Economic Expansion Vote 40, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of.....			
				\$ 1,440,000 00
	Transfer from Vote 40.....	4,000,000 00		
		32,625,000 00	32,625,000 00	28,830,059 00
40	Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal, coke and railway operations.....			
				\$ 13,459,000 00
	Less transfer to Vote 35.....	4,000,000 00		
		9,459,000 00	9,459,000 00	
45	Payment to the Cape Breton Development Corporation for the purposes of sections 22 and 23 of the Cape Breton Development Corporation Act.....			
		1,500,000 00	1,500,000 00	
Stat.	Payments to the Cape Breton Development Corporation pursuant to sections 19 and 24 of the Cape Breton Development Corporation Act.....			
		14,721,322 00	14,721,322 00	8,928,979 00
		58,305,322 00	58,305,322 00	37,759,038 00
	Total.....	483,327,707 73	358,398,103 40	124,929,604 33
				346,393,152 03

SCIENCE AND TECHNOLOGY

Details of expenditure and revenue are given in volume II

Ministry of State

1	Program expenditures.....			
		\$ 4,085,000 00		
	Transfer from Treasury Board Vote 15 public service bilingualism.....			
		22,000 00		
		4,107,000 00	2,900,698 61	1,206,301 39
Stat.	Minister's salary and motor car allowance.....			
		16,999 88	16,999 88	10,830 55
		4,123,999 88	2,917,698 49	1,206,301 39
				1,073,959 24

Appropriations and Expenditures by Departments—Continued

Vote				
	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
SCIENCE AND TECHNOLOGY—Concluded				
Science Council of Canada				
5 Program expenditures.....	\$ 1,402,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	2,814 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	27,000 00			
	1,431,814 00	1,328,850 63	102,963 37	1,339,368 68
Total.....	5,555,813 88	4,246,549 12	1,309,264 76	2,413,327 92
SECRETARY OF STATE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures including the payment to a member of the Queen's Privy Council for Canada who is a Min- ister of State who does not preside over a Ministry of State of a salary of \$7,500 per annum and pro rata for any period less than a year.....	\$ 3,585,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	495,400 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	560,500 00			
	4,640,900 00	4,231,521 51	409,378 49	3,206,846 57
Stat. Secretary of State—Salary and motor car allowance.....	17,000 00	17,000 00		16,999 92
Stat. Minister of State—Motor car allowance.....	500 01	500 01		1,768 74
*2b Construction or acquisition of buildings, works, land and equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748—Unexpended balance carried forward from 1971-72 appropriations.....	70,492 85	3,734 55	†66,758 30	146,660 03
<i>Expenditures from appropriations not required for 1972-73....</i>	4,728,892 86	4,252,756 07	476,136 79	3,373,521 45
BILINGUALISM DEVELOPMENT PROGRAM				
5 Operating expenditures.....	\$ 1,679,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	3,600 00			
	1,682,600 00	1,586,248 67	96,351 33	1,038,890 94
10 The grants listed in the Estimates and con- tributions.....	\$ 88,331,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	507,000 00			
	88,838,000 00	71,329,898 14	17,508,101 86	76,987,180 64
	90,520,600 00	72,916,146 81	17,604,453 19	78,026,071 58
ARTS AND CULTURE PROGRAM				
15 Program expenditures and the grants listed in the Estimates.....	\$ 4,173,000 00			
15a.....	2,529,000 00			
15b To authorize the transfer of \$1,177,000 from Secretary of State Vote 25, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of.....	404,000 00			
Transfer from Vote 25.....	1,177,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	12,600 00			
	8,295,600 00	8,088,360 64	207,239 36	2,268,635 51
CENTENARY OF CONFEDERATION OF BRITISH COLUMBIA WITH CANADA PROGRAM				
<i>Expenditures from appropriations not required for 1972-73..</i>				9,838,222 26

*This vote was included in 1969-70 appropriations.

†Available for expenditure in subsequent fiscal years.

Appropriations and Expenditures by Departments—Continued

Vote		1972-73	1972-73	Unexpended	1971-72
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
SECRETARY OF STATE—Continued					
Department—Concluded					
EDUCATION SUPPORT PROGRAM					
20	Program expenditures and the grants listed in the Estimates	538,000 00	516,914 35	21,085 65	486,389 79
Stat.	Post-secondary education adjustment payments to the provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1966-67.....	481,097,660 00 481,635,660 00	481,097,660 00 481,614,574 35	21,085 65	450,458,956 00 450,945,345 79
TRANSLATION PROGRAM					
25	Program expenditures and the grants listed in the Estimates.....	\$ 14,981,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	25,200 00			
		15,006,200 00			
	Less transfer to Vote 15.....	1,177,000 00	13,829,200 00	211,512 05	11,118,685 65
CITIZENSHIP DEVELOPMENT PROGRAM					
30	Operating expenditures.....	\$ 4,845,000 00			
	30b.....	982,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	3,300,809 00			
		9,127,809 00			
	Less transfer to Vote 35.....	467,000 00	8,660,809 00	861,938 28	5,832,340 91
35	The grants listed in the Estimates and contributions.....	\$ 15,142,000 00			
	35a To authorize the transfer of \$467,000 from Secretary of State Vote 30, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of.....	2,379,000 00			
	Transfer from Vote 30.....	467,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	31,986,300 00			
		49,974,300 00 58,635,109 00	47,553,370 61 55,352,241 33	2,420,929 39 3,282,867 67	35,172,434 51 41,004,775 42
CITIZENSHIP REGISTRATION PROGRAM					
40	Program expenditures.....	\$ 2,167,000 00			
	40b.....	62,000 00			
		2,229,000 00	2,228,546 51	453 49	2,055,626 75
		659,874,061 86	638,070,313 66	21,803,748 20	598,630,884 41
Canada Council					
45	Payment to the Canada Council within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act.....	\$ 34,870,000 00			
	45b.....	62,400 00			
		34,932,400 00			
	Less transfer to Vote 90.....	2,899,999 00	32,032,401 00	1 00	26,310,000 00
Canadian Broadcasting Corporation					
50	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service.....	207,000,000 00	205,000,000 00	2,000,000 00	181,000,000 00

Appropriations and Expenditures by Departments—Continued

<u>Vote</u>	<u>1972-73 Appropriations</u>	<u>1972-73 Expenditures</u>	<u>Unexpended Balances</u>	<u>1971-72 Expenditures</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
SECRETARY OF STATE—Continued				
Canadian Film Development Corporation				
Stat. Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act.....	2,584,394 72	2,584,394 72		1,818,060 58
Company of Young Canadians				
65 Payment to the Company of Young Canadians.....	1,978,000 00	1,978,000 00		1,900,000 00
National Arts Centre Corporation				
70 Payments to the National Arts Centre Corporation.....\$	3,516,000 00			
70b.....	204,000 00			
	3,720,000 00	3,720,000 00		2,956,000 00
National Film Board				
75 Program expenditures and the grants listed in the Estimates.....\$	13,643,000 00			
75b To extend the purposes of Secretary of State Vote 75, Appropriation Act No. 3, 1972 to include reimbursement for the accumulated operating loss to March 31, 1972 of the Canadian Government Photo Centre Revolving Fund established by Secretary of State Vote L90, Appropriation Act No. 3, 1971 and to provide a further amount of	305,165 00			
Transfer from Treasury Board Vote 5 contingencies.....	172,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	645,000 00			
	14,765,165 00	14,691,751 35	73,413 65	12,047,895 00
National Library				
85 Program expenditures including a payment of \$496,000 to the National Library Purchase Account for the purpose of acquiring books.....\$	5,498 000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	11,741 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	89,500 00			
	5,599,241 00	4,936,711 88	662,529 12	3,709,664 23
National Museums of Canada				
90 Program expenditures, the grants listed in the Estimates and contributions, \$2,100,000 for the purchase of objects for the collections of the Corporation, and \$150,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes.....\$	17,734,000 00			
90a To increase from \$2,100,000 to \$3,100,000 the provision for the purchase of objects for the collections of				

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
SECRETARY OF STATE—Continued				
National Museums of Canada—Concluded				
the Corporation and to authorize the transfer of \$2,899,999 from Secretary of State Vote 45, Appropriation Act No. 3, 1972 for the purposes of this Vote.....	1 00			
90b.....	60,000 00			
Transfer from Vote 45.....	2,899,999 00			
Transfer from Treasury Board Vote 10 student summer employment.....	501,400 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	135,000 00			
	21,330,400 00	19,346,651 36	1,983,748 64	11,164,241 16
Stat. Refunds of amounts credited to revenue in previous years	231 75	231 75		
	21,330,631 75	19,346,883 11	1,983,748 64	11,164,241 16
Public Archives				
95 Program expenditures and the grant listed in the Estimates.....	\$ 5,639,000 00			
95b.....	150,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	41,747 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	37,400 00			
	5,868,147 00	5,794,060 41	74,086 59	3,741,533 43
Public Service Commission				
105 Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the cost of the Public Service Bilingual and Bicultural Development Program.....	\$ 21,985,000 00			
105b To extend the purposes of Secretary of State Vote 105, Appropriation Act No. 3, 1972, to include reimbursement in the amount of \$319,844 for the accumulated 1971-72 operating loss of the Staff Development and Training Revolving Fund established by Public Service Commission Vote L120, Appropriation Act No. 3, 1971, for the purpose of providing training and development courses and consultation to Federal Government Departments and to provide a further amount of.....	1,062,180 00			
Transfer from Treasury Board Vote 5 contingencies.....	95,972 00			
Transfer from Treasury Board Vote 10 student summer employment.....	31,310 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	2,838,000 00			
	26,012,462 00	25,711,378 89	301,083 11	19,368,492 25

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
SECRETARY OF STATE—Concluded				
Representation Commissioner				
Stat. Salary of the Representation Commissioner.....	40,607 19	40,607 19		27,056 81
Stat. Expenses of the Representation Commissioner.....	1,319,918 49	1,319,918 49		102,420 20
	1,360,525 68	1,360,525 68		129,477 01
Total.....	982,125,030 01	955,226,419 70	26,898,610 31	862,776,248 07
SOLICITOR GENERAL				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and the grants				
listed in the Estimates.....	\$ 2,082,000 00			
1b.....	209,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	105,968 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	36,800 00			
	2,433,768 00	2,419,427 62	14,340 38	1,804,232 41
Stat. Solicitor General—Salary and motor car allowance.....	16,903 32	16,903 32		16,999 92
	2,450,671 32	2,436,330 94	14,340 38	1,821,232 33
Correctional Services				
CORRECTIONAL SERVICES PROGRAM				
5 Penitentiary Service—Operating expenditures including				
compensation to discharged inmates permanently dis-				
abled while in Penitentiaries, the grants listed in the				
Estimates and authority to pay into the Inmate Welfare				
Fund revenue derived during the year from projects				
operated by inmates and financed by				
the said Fund.....	\$ 73,684,000 00			
5b To extend the purposes of Solicitor				
General Vote 5, Appropriation Act No.				
3, 1972, to authorize payments, in ac-				
cordance with terms and conditions				
prescribed by the Governor in Council,				
to discharged inmates who suffer phys-				
ical disability caused by participation				
in normal program activity in federal				
institutions; and authority for the				
Minister, subject to the approval of the				
Governor in Council, to enter into an				
agreement with any province for the				
confinement in institutions of that pro-				
vince of any persons sentenced or com-				
mitted to a penitentiary, for compensa-				
tion for the maintenance of such per-				
sons, and for payment in respect of the				
construction and related cost of such				
institutions; reimbursement of the In-				
dustrial Stores Account Working Capital				
Advance established by Vote 628				
Appropriation Act No. 2, 1955, in the				
amount of \$10,392.42 for the value of				
stores which have become obsolete,				
unserviceable, lost or destroyed and to				
provide a further amount of.....	2,475,000 00			
Transfer from Treasury Board Vote 5				
contingencies.....	2,143,124 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	136,200 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	189,987 00			
	78,628,311 00	78,385,597 99	242,713 01	65,678,007 06

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
SOLICITOR GENERAL—Concluded				
Correctional Services—Concluded				
10 Penitentiary Service—Capital expenditures including payments to provinces and municipalities as contributions towards construction done by those bodies.....	\$ 9,633,000 00			
10b.....	1,300,000 00			
		10,933,000 00	7,971,557 59	2,961,442 41
15 National Parole Board—Operating expenditures.....	\$ 7,050,000 00			
15b.....	415,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	60,500 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	16,000 00			
		7,541,500 00	7,469,522 64	71,977 36
Stat. Pensions and other benefits.....		21,352 22	21,352 22	5,691,196 35
Stat. Federal Court awards.....		92,648 39	92,648 39	21,258 91
Stat. Write-off active assets.....		843 83	843 83	7,093 06
Stat. Refunds of amounts credited to revenue in previous years		1,185 73	1,185 73	23 80
		97,218,841 17	93,942,708 39	3,276,132 78
				85,534,778 76
Royal Canadian Mounted Police				
LAW ENFORCEMENT PROGRAM				
20 Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year.....	\$143,773,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	12,000,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	328,760 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	996,500 00			
		157,098,260 00	151,341,261 67	5,756,998 33
25 Capital expenditures.....		21,051,000 00	20,058,793 93	120,144,475 82
Stat. Pensions and other benefits.....		32,169,418 07	32,169,418 07	992,206 07
Stat. Royal Canadian Mounted Police Superannuation Account—Additional interest on the balance in the account		4,511,565 99	4,511,565 99	20,540,243 80
Stat. Federal Court awards.....		5,961 88	5,961 88	28,685,050 60
		214,836,205 94	208,087,001 54	6,749,204 40
				172,706,182 58
Total.....		314,505,718 43	304,466,040 87	10,039,677 56
				260,062,193 67

SUPPLY AND SERVICES

Details of expenditure and revenue are given in volume II

Department

ADMINISTRATION PROGRAM

1 Program expenditures.....	\$ 4,662,000 00			
1b.....	637,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	24,036 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	153,000 00			
		5,476,036 00	5,407,283 71	68,752 29
Stat. Minister of Supply and Services—Salary and motor car allowance.....		17,000 00	17,000 00	4,194,798 94
		5,493,036 00	5,424,283 71	68,752 29
				4,211,798 86

Appropriations and Expenditures by Departments—Continued

Vote			1972-73	1972-73	Unexpended	1971-72
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
SUPPLY AND SERVICES—Concluded						
Department—Concluded						
SUPPLY PROGRAM						
5	Program expenditures, grants to municipalities in lieu of taxes on Crown owned defence plants operated by private contractors and recoverable expenditures on behalf of the Unemployment Insurance Act, 1971		\$24,281,000 00			
	5b.....		595,000 00			
	Transfer from Treasury Board Vote 10					
	student summer employment.....		83,390 00			
	Transfer from Treasury Board Vote 15					
	public service bilingualism.....		597,000 00			
			25,556,390 00	25,118,852 00	437,538 00	22,973,254 13
SERVICES PROGRAM						
10	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and Unemployment Insurance Act, 1971 and in respect of the services provided under Part V of the Government Organization Act, 1969 and authority to spend revenue received during the year.....		\$46,273,000 00			
	10a To extend the purposes of Supply and Services Vote 10, Appropriation Act No. 3, 1972 to include reimbursement in the amount of \$1,272,000 for the accumulated operating loss to October 31, 1972 of the Computer Services Bureau working capital advance account established by Loans, Investments and Advances Vote L99e, Appropriation Act No. 4, 1966 for the purpose of providing data processing and related services to other government departments and agencies and to provide a further amount of.....		1,272,000 00			
	10b.....		3,228,000 00			
	Transfer from Treasury Board Vote 10					
	student summer employment.....		137,839 00			
	Transfer from Treasury Board Vote 15					
	public service bilingualism.....		507,000 00			
			51,417,839 00	50,533,466 51	884,372 49	42,584,605 28
			82,467,265 00	81,076,602 22	1,390,662 78	69,769,658 27
Canadian Arsenals Limited						
15	Program expenditures.....		\$ 2,024,000 00			
	15b.....		210,000 00			
			2,234,000 00	2,108,669 71	125,330 29	1,938,552 00
Canadian Commercial Corporation						
20	Program expenditures.....		\$ 3,917,000 00			
	20b.....		270,000 00			
			4,187,000 00	4,177,962 70	9,037 30	3,916,020 41
	Total.....		88,888,265 00	87,363,234 63	1,525,030 37	75,624,230 68

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
TRANSPORT				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
HEADQUARTERS PROGRAM				
1 Program expenditures including reimbursement of the Ministry of Transport Revolving Fund in the amount of \$200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year.....	\$ 9,228,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	6,012 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	149,300 00			
		9,383,312 00	9,049,851 35	333,460 65
Stat. Minister of Transport—Salary and motor car allowance....	16,999 92	16,999 92		8,428,766 87
Stat. Refunds of amounts credited to revenue in previous years	17,141 63	17,141 63		16,999 92
	9,417,453 55	9,083,992 90	333,460 65	40,509 79
				8,486,276 58
MARINE TRANSPORTATION PROGRAM				
5 Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year.....	\$86,940,000 00			
5b To authorize the transfer of \$1,750,403 from Transport Vote 10, Appropriation Act No. 3, 1972 for the purposes of this Vote, and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$16,782.37 and to provide a further amount of.....	386,000 00			
Transfer from Vote 10.....	1,750,403 00			
Transfer from Treasury Board Vote 10 student summer employment.....	106,357 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	202,600 00			
	89,385,360 00			
Less transfer to Department of Indian Affairs and Northern Development Vote 65.....	5,237,080 00			
		84,148,280 00	81,639,762 89	2,508,517 11
10 Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$39,752,000 00			75,692,686 87
Less transfer to Vote 5.....	1,750,403 00			
	38,001,597 00			
Less transfer to Department of Indian Affairs and Northern Development Vote 70.....	4,855,000 00			
		33,146,597 00	29,253,771 61	3,892,825 39
Stat. Federal Court awards.....	1,445,207 16	1,445,207 16		18,280,410 81
Stat. Refunds of amounts credited to revenue in previous years	563 27	563 27		10,000 00
	118,740,647 43	112,339,304 93	6,401,342 50	3,732 21
				93,986,829 89
AIR TRANSPORTATION PROGRAM				
20 Operating expenditures and authority to spend revenue received during the year.....	\$120,616,000 00			
20b.....	840,000 00			

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
TRANSPORT—Continued				
Department—Concluded				
AIR TRANSPORTATION PROGRAM—Concluded				
Transfer from Treasury Board Vote 10 student summer employment.....	346,462 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	510,000 00			
25	122,312,462 00	116,866,125 67	5,446,336 33	108,034,796 34
Capital expenditures including contributions towards construction done by local or private authorities.....	\$47,913,000 00			
25b.....	852,000 00			
30	48,765,000 00	45,524,650 87	3,240,349 13	48,895,422 94
The grants listed in the Estimates and contributions.....	\$ 5,738,000 00			
30b.....	140,290 00			
	5,878,290 00	4,791,210 98	1,087,079 02	2,454,663 82
Expenditures from appropriations not required for 1972-73....				2,071 77
	176,955,752 00	167,181,987 52	9,773,764 48	159,386,954 87
SURFACE TRANSPORTATION PROGRAM				
40				
Operating expenditures and payments to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations in the calendar year 1972 of the following ferry services: Newfoundland Ferry and Terminals; Newfoundland Coastal Service, Prince Edward Island Ferry and Terminals and Yarmouth, N.S.—Bar Harbour, Maine, U.S.A.....	\$39,961,000 00			
40b To authorize the transfer of \$4,999,999 from Transport Vote 70, Appropriation Act No. 3, 1972 for the purposes of this Vote.....	1 00			
Transfer from Vote 10.....	4,999,999 00			
Transfer from Treasury Board Vote 10 student summer employment.....	27,591 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	22,800 00			
45	45,011,391 00	44,631,809 04	379,581 96	37,349,380 55
Capital expenditures, including expenditures on works on other than Federal property.....	4,819,000 00	4,814,778 90	4,221 10	25,755,217 00
50				
The grants listed in the Estimates and contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1972 \$50 per month instead of \$20 per month as fixed by the said Act.....	14,043,000 00	13,599,005 02	443,994 98	7,713,112 44
Stat. Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal.....	962,676 30	962,676 30		975,310 61
	64,836,067 30	64,008,269 26	827,798 04	71,793,020 60
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM				
55				
Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year.....	\$ 3,868,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	27,591 00			
60	3,895,591 00	3,288,461 22	607,129 78	1,870,476 44
Capital expenditures including contributions towards construction done by local or private authorities.....	11,200,000 00	6,347,487 24	4,852,512 76	2,672,136 22
	15,095,591 00	9,635,948 46	5,459,642 54	4,542,612 66
	385,045,511 28	362,249,503 09	22,796,008 21	338,195,694 60

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
TRANSPORT—Continued				
Atlantic Pilotage Authority				
65 Payment to the Atlantic Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972.....	\$ 1,033,000 00			
65a To extend the purposes of Transport Vote 65, Appropriation Act No. 3, 1972, to authorize, upon application of the Minister, the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1973 to March 31, 1973, and to provide a further amount of.....	160,000 00			
	1,193,000 00	1,141,321 54	51,678 46	171,663 83
Canadian National Railways				
70 Payments to the Canadian National Railway Company to be applied by the company in payment of the deficit arising in the operations in the calendar year 1972 in respect to the Canadian National Railway System.....	\$30,000,000 00			
Less transfer to Vote 40.....	4,999,999 00			
	25,000,001 00	17,822,471 00	7,177,530 00	24,267,741 00
Canadian Transport Commission				
75 Operating expenditures.....	11,596,000 00	9,739,059 15	1,856,940 85	7,842,413 60
80 The grants listed in the Estimates and contributions including an amount of \$20,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the Fund; and to provide that subsection (2) of section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to subsection (1) of section 6 of the Act.....	42,725,000 00	41,617,349 69	1,107,650 31	41,456,609 97
Stat. Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act (R.S. c. R-2).....	121,614,646 43	121,614,646 43		65,498,615 87
Stat. Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act.....	11,422,386 97	11,422,386 97		6,937,375 06
Stat. Refunds of amounts credited to revenue in previous years				100 00
	187,358,033 40	184,393,442 24	2,964,591 16	121,735,114 50
Great Lakes Pilotage Authority				
85 Payment to the Great Lakes Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972.....	\$ 454,000 00			
85a To extend the purposes of Transport Vote 85, Appropriation Act No. 3, 1972, to authorize, upon application of the Minister, the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1973 to March 31, 1973, and to provide a further amount of.....	48,000 00			
	502,000 00	190,658 32	311,341 68	233,192 95

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
TRANSPORT—Continued				
Laurentian Pilotage Authority				
90 Payment to the Laurentian Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972.....	\$ 1,018,000 00			
90a To extend the purposes of Transport Vote 90, Appropriation Act No. 3, 1972, to authorize, upon application of the Minister, the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1973 to March 31, 1973, and to provide a further amount of.....	53,000 00			
	1,071,000 00	1,063,807 45	7,192 55	154,377 41
National Harbours Board				
95 Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1972 in the operations of the Jacques Cartier Bridge, Montreal Harbour.....	500,000 00	500,000 00		515,409 00
100 To authorize expenditures by the National Harbours Board, either by itself or on behalf of or in co-operation with others for the construction of retaining walls along the banks of the St. Charles River between the proposed dam at the mouth of the river and Scott Bridge at Quebec Harbour, such amount to be credited to the National Harbours Board special account and to constitute an absolute grant without interest.....	\$ 1,771,000 00			
100b To extend the purposes of Transport Vote 100, Appropriation Act No. 3, 1972, to authorize expenditures by the National Harbours Board of \$50,000 for employment creating projects, the amount to be credited to the National Harbours Special Account and to constitute an absolute grant and to provide a further amount of.....	50,000 00			
	1,821,000 00	1,821,000 00		3,154,000 00
	2,321,000 00	2,321,000 00		3,669,409 00
Pacific Pilotage Authority				
115 Payment to the Pacific Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972.....	\$ 799,000 00			
115a To extend the purposes of Transport Vote 115, Appropriation Act No. 3, 1972, to authorize, upon application of the Minister, the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1973 to March 31, 1973, and to provide a further amount of.....	24,000 00			
	823,000 00	664,385 27	158,614 73	121,100 43

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
TRANSPORT—Concluded				
The St. Lawrence Seaway Authority				
DEEP WATERWAY PROGRAM				
120	Payments to The St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the deficit arising in the calendar year 1972 in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie.....	\$12,470,000 00		
	Less transfer to Vote 130.....	349,999 00		
		12,120,001 00	10,151,913 91	1,968,087 09
	Expenditures from appropriations not required for 1972-73..			8,870,087 33
		12,120,001 00	10,151,913 91	1,705,000 00
			1,968,087 09	10,575,087 33
ENTRUSTED (NON-TOLL) CANALS PROGRAM				
130	Payments to The St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1972-73 of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works.....	\$ 1,650,000 00		
	130b To authorize the transfer of \$349,999 from Transport Vote 120, Appropriation Act No. 3, 1972 for the purposes of this Vote.....	1 00		
	Transfer from Vote 120.....	349,999 00		
		2,000,000 00	1,546,550 00	453,450 00
Stat.	Payments to The St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the consolidated revenue fund..	1,307,746 95	1,307,746 95	230,908 23
		3,307,746 95	2,854,296 95	2,962,580 23
		15,427,747 95	13,006,210 86	2,421,537 09
				13,537,667 56
	Total.....	618,741,293 63	582,852,799 75	35,888,493 88
				502,085,961 28

TREASURY BOARD

Details of expenditure and revenue are given in volume II

Department

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

- 1 Program expenditures and grants listed in the Estimates..... \$13,027,000 00
- Transfer from Treasury Board Vote 10 student summer employment..... 19,569 00

		13,046,569 00	12,704,293 40	342,275 60	10,773,975 40
Stat.	President of the Treasury Board—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		13,063,568 92	12,721,293 32	342,275 60	10,790,975 32

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

- 5 Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations..... \$60,000,000 00

Appropriations and Expenditures by Departments—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
TREASURY BOARD—Continued				
Department—Concluded				
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS—Concluded				
5a.....	60,000,000 00			
	120,000,000 00			
Less transfers.....	34,425,347 00			
	85,574,653 00		85,574,653 00	
10 Student Summer Employment—Subject to the approval of the Treasury Board to supplement other votes to cover costs in connection with the employment of and activities for students in the summer of 1972, including an Opportunities for Youth Program.....	\$62,000,000 00			
Less transfers.....	61,580,716 00			
	419,284 00		419,284 00	
15 Public Service Bilingualism—Subject to the approval of the Treasury Board to supplement other votes for the purpose of developing bilingualism in the public service.....	\$25,000,000 00			
Less transfers.....	21,908,172 00			
	3,091,828 00		3,091,828 00	
	89,085,765 00		89,085,765 00	
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM				
20 Government's share of surgical-medical and other insurance premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contributions to pension plans and death benefit plans for employees engaged locally outside Canada, to the Unemployment Insurance Account in respect of Government employees and to the Hospital Insurance (Outside Canada) Plan.....	\$44,400,000 00			
20b To extend the purpose of Treasury Board Vote 20, Appropriation Act No. 3, 1972 to authorize with effect from April 1, 1972 payments in the current and subsequent fiscal years of an annuity under the Locally-Engaged (Non-Contributory) Pension Regulations in respect of Thomas Davis as if, upon his retirement from employment, he was an employee within the meaning of the said Regulations on July 1, 1961, and repeal with effect from April 1, 1972, Vote 413 of the Appropriation Act No. 5, 1958.....	1 00			
	44,400,001 00	38,663,534 23	5,736,466 77	23,795,288 94
Stat. Government's contributions as an employer under the Canada Pension Plan and the Quebec Pension Plan and to the Superannuation Account, the Supplementary Retirement Benefits Account and the Public Service Death Benefit Account, payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act.....	224,047,657 91	224,047,657 91		208,010,544 86
Stat. Additional interest on the balance in the Superannuation Account.....	87,396,957 54	87,396,957 54		65,353,005 38
Stat. Write-off of active assets.....	1,907 14	1,907 14		
				470 76
Expenditures from appropriations not required for 1972-73....	355,846,523 59	350,110,056 82	5,736,466 77	297,159,309 94
	457,995,857 51	362,831,350 14	95,164,507 37	307,950,285 26

Appropriations and Expenditures by Departments—Continued

Vote		1972-73	1972-73	Unexpended	1971-72
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
TREASURY BOARD—Concluded					
National Research Council of Canada					
25	Operating expenditures including authority to expend revenue received by the Council through the conduct of its operations.....	\$54,708,000 00			
	25b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$7,905.49 and to provide a further amount of.....	291,900 00			
	Transfer from Treasury Board Vote 5 contingencies.....	350,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	130,460 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	84,000 00			
		55,564,360 00	54,575,413 87	988,946 13	48,665,948 00
30	Capital expenditures.....	\$ 8,861,000 00			
	30b.....	774,000 00			
		9,635,000 00	9,419,294 63	215,705 37	6,165,280 50
35	The grants listed in the Estimates.....	78,473,000 00	77,077,128 24	1,395,871 76	75,972,857 86
		143,672,360 00	141,071,836 74	2,600,523 26	130,804,086 36
	Total.....	601,668,217 51	503,903,186 88	97,765,030 63	438,754,371 62
URBAN AFFAIRS					
<i>Details of expenditure and revenue are given in volume II</i>					
Ministry of State					
1	Program expenditures.....	9,543,000 00	5,323,863 72	4,219,136 28	1,847,130 63
5	The grants listed in the Estimates and contributions for the implementation of projects designed to assist in achieving an improved urban environment.....	5,440,000 00	613,038 69	4,826,961 31	
Stat.	Minister's salary and motor car allowance.....	16,999 92	16,999 92		11,380 51
		14,999,999 92	5,953,902 33	9,046,097 59	1,858,511 14
Central Mortgage and Housing Corporation					
10	To reimburse Central Mortgage and Housing Corporation for the calendar year 1972: for expenditures on housing research and community planning, for the amounts of loans for sewage treatment projects forgiven to a province, municipality or municipal sewage corporation, for contributions made for an urban renewal scheme or pursuant to an urban renewal agreement, for losses resulting from the operation of public housing projects, and for net losses on the sale of mortgages.....	\$ 92,240,000 00			
	10a To extend the purposes of Urban Affairs Vote 10, Appropriation Act No. 3, 1972 to reimburse Central Mortgage and Housing Corporation for expenditures incurred during the period January 1, 1973 to March 31, 1973 on housing research and community planning.....	1 00			
		92,240,001 00	81,792,226 99	10,447,774 01	62,564,892 51
Stat.	Public housing projects undertaken under Part VI of the National Housing Act, 1954.....	32,188,421 79	32,188,421 79		17,385,062 12
Stat.	Housing research and community planning as contemplated by Part V of the National Housing Act, 1954.....	234,653 63	234,653 63		173,932 56
Stat.	Contributions to municipalities to assist in clearance, re-planning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954.....	2,709,219 32	2,709,219 32		2,116,168 35
		127,372,295 74	116,924,521 73	10,447,774 01	82,240,055 54

Appropriations and Expenditures by Departments—Continued

Vote		1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
		\$	\$	\$	\$
URBAN AFFAIRS—Concluded					
National Capital Commission					
20	Operating expenditures.....	\$ 12,050,000 00			
	20b.....	1,056,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	187,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	14,351 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	28,000 00			
		13,335,351 00	13,335,351 00		12,346,020 00
25	Payment to the National Capital Fund.....	25,150,000 00	25,150,000 00		33,500,000 00
		38,485,351 00	38,485,351 00		45,846,020 00
	Total.....	180,857,646 66	161,363,775 06	19,493,871 60	129,944,586 68
VETERANS AFFAIRS					
<i>Details of expenditure and revenue are given in volume II</i>					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 5,281,000 00			
	1b To authorize the transfer of \$449,999 from Veterans Affairs Vote 45, Appropriation Act No. 3, 1972 for the purposes of this Vote.....	1 00			
	Transfer from Vote 45.....	449,999 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	34,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	85,000 00			
		5,850,000 00	5,696,786 94	153,213 06	5,718,813 31
Stat.	Minister of Veterans Affairs—Salary and motor car allow- ance.....	16,999 92	16,999 92		16,999 92
Stat.	Refunds of amounts credited to revenue in previous years	2,200 00	2,200 00		300 00
		5,869,199 92	5,715,986 86	153,213 06	5,736,113 23
WELFARE SERVICES PROGRAM					
5	War Veterans Allowance Board—Oper- ating expenditures.....	\$ 427,000 00			
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$14,905.19.....	1 00			
		427,001 00	416,886 96	10,114 04	339,114 83
10	War Veterans Allowance Board—The grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	\$ 78,500,000 00			
	10a.....	9,100,000 00			
		87,600,000 00	86,663,872 00	936,128 00	77,220,351 54
15	Operating expenditures.....	\$ 9,423,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	153,864 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	80,000 00			
		9,656,864 00			
	Less transfer to Vote 20.....	399,999 00			
		9,256,865 00	8,947,425 80	309,439 20	7,748,880 93
20	The grants listed in the Estimates and contributions pro- vided that the amount listed for any grant may be in- creased or decreased subject to the approval of Treasury Board.....	\$ 11,581,000 00			
	20b To authorize the transfer of \$399,999 from Veterans Affairs Vote 15, Appropriation Act No. 3, 1972 for the purposes of this Vote.....	1 00			

Appropriations and Expenditures by Departments—Continued

Vote		1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
		\$	\$	\$	\$
VETERANS AFFAIRS—Continued					
WELFARE SERVICES PROGRAM—Concluded					
	Transfer from Vote 15.....	399,999 00			
		11,981,000 00	11,850,027 35	130,972 65	12,177,821 83
Stat.	Re-Establishment Credits and Repayments under section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans Land Act.....	427,315 51	427,315 51		312,801 76
Stat.	Returned soldiers insurance actuarial liability adjustment..	257,804 91	257,804 91		313,201 90
Stat.	Veterans insurance actuarial liability adjustment.....	986,137 37	986,137 37		1,053,076 44
		110,936,123 79	109,549,469 90	1,386,653 89	99,165,249 23
PENSIONS PROGRAM					
25	Pension Review Board—Operating expenditures.....	245,000 00	161,705 40	83,294 60	218,000 00
30	Operating expenditures.....\$ 4,636,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	23,507 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	10,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	38,000 00			
		4,707,507 00	4,681,929 78	25,577 22	3,722,602 30
35	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....\$232,550,000 00				
	35a.....	9,100 000 00			
		241,650,000 00	241,006,416 20	643,583 80	231,376,876 27
		246,602,507 00	245,850,051 38	752,455 62	235,317,478 57
BUREAU OF PENSIONS ADVOCATES PROGRAM					
40	Program expenditures.....\$ 1,181,000 00				
	Transfer from Treasury Board Vote 10 student summer employment.....	5,000 00			
		1,186,000 00	1,142,787 15	43,212 85	1,022,123 64
TREATMENT SERVICES PROGRAM					
45	Operating expenditures, contributions, and authority to spend revenue received during the year..\$ 68,386,000 00				
	45b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$11,218.35.....	1 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	422,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	61,000 00			
		68,869,001 00			
	Less transfer to Vote 1.....	449,999 00			
		68,419,002 00	64,904,908 35	3,514,093 65	65,984,978 06
50	Capital expenditures including contributions to provinces and other authorities towards such costs.....	8,613,000 00	6,292,479 41	2,320,520 59	4,796,065 32
		77,032,002 00	71,197,387 76	5,834,614 24	70,781,043 38
VETERANS LAND ADMINISTRATION PROGRAM					
55	Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....\$ 6,965,318 00				

Appropriations and Expenditures by Departments—*Concluded*

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
VETERANS AFFAIRS—<i>Concluded</i>				
VETERANS LAND ADMINISTRATION PROGRAM— <i>Concluded</i>				
Transfer from Treasury Board Vote 10				
student summer employment.....	17,000 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	12,000 00			
	6,994,318 00	6,650,853 65	343,464 35	6,511,162 78
Stat. Provision for reserve for conditional benefits, Veterans				
Land Act.....	4,589,309 42	4,589,309 42		4,744,498 00
Stat. Reduction in Veterans Land Act advances.....	24,968 90	24,968 90		5,769 43
Stat. Write-off of active assets.....	15,534 62	15,534 62		3,282 59
	11,624,130 94	11,280,666 59	343,464 35	11,264,712 80
Total.....	453,249,963 65	444,736,349 64	8,513,614 01	423,286,720 85
Total for all departments.....	16,784,664,185 17	16,120,734,604 89	663,929,580 28	14,840,865,150 98

SECTION 10

1972-73 PUBLIC ACCOUNTS

Statement of Assets and Liabilities

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THE GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1973

(with comparative figures as at March 31, 1972)

	March 31, 1973	March 31, 1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
ASSETS			
1. Current assets—			
(a) Cash, schedule A, page 7.....	2,329,422,990	1,823,883,254	505,539,736
(b) Securities held for the securities investment account at amortized cost....	64,194,515	56,031,174	8,163,341
(c) Other current assets, schedule B, page 7.....	2,471,640,578	1,959,901,122	511,739,456
2. Departmental working capital advances, schedule C, page 7.....	190,923,326	171,966,182	18,957,144
3. Foreign exchange reserve accounts—			
(a) Exchange Fund Account.....	5,641,279,053	5,516,279,053	125,000,000
(b) Canada's subscription to capital of the International Monetary Fund.....	1,192,221,712	1,141,326,769	50,894,943
	6,833,500,765	6,657,605,822	175,894,943
4. Social security accounts, schedule D, page 9—			
Canada Pension Plan investment fund.....	5,589,573,000	4,611,303,000	978,270,000
Unemployment Insurance Account—Advances—All or part to be recovered by parliamentary appropriations.....	1,474,866,742	183,630,532	1,291,236,210
Unemployment Insurance Account.....	22,391,552	—36,897,305	59,288,857
	7,086,831,294	4,758,036,227	2,328,795,067
5. Investments held for retirement of unmatured debt.....		15,385,722	—15,385,722
6. Advances, loans and investments—Domestic, schedule E, page 9—			
(a) Loans to, and investments in, crown corporations.....	12,608,809,261	11,822,454,578	786,354,683
Recovery likely to require parliamentary appropriations.....	188,219,895	175,310,777	12,909,118
(b) Loans to provincial governments.....	682,712,011	504,926,647	177,785,364
(c) Municipal Development and Loan Board advances.....	244,636,935	254,110,836	—9,473,901
(d) Veterans Land Act fund (less reserve for conditional benefits).....	505,202,226	502,788,422	2,413,804
(e) Miscellaneous.....	790,214,367	490,091,309	300,123,058
	15,019,794,695	13,749,682,569	1,270,112,126
7. Advances, loans and investments—External, schedule F, page 15—			
(a) Loans to national governments.....	1,641,763,107	1,513,165,342	128,597,765
(b) Subscriptions to capital of and working capital advances and loans to, international organizations.....	410,812,085	325,733,564	85,078,521
	2,052,575,192	1,838,898,906	213,676,286
8. Securities held in trust, schedule G, page 17.....	118,386,875	128,673,061	—10,286,186
9. Deferred charges—			
(a) Unamortized portions of actuarial deficiencies—			
Canadian forces superannuation account.....	376,940,000	331,140,000	45,800,000
Public service superannuation account.....	382,658,800	402,670,233	—20,011,433
Royal Canadian Mounted Police superannuation account.....	23,544,000	18,748,000	4,796,000
(b) Unamortized loan flotation costs, section 11, page 10.....	156,700,220	168,908,634	—12,208,414
	939,843,020	921,466,867	18,376,153
10. Capital assets.....	1	1	
11. Inactive loans and investments, schedule H, page 17.....	94,824,381	94,824,381	
Total recorded assets.....	34,808,320,127	30,296,440,860	4,511,879,267
12. Less: Reserve for losses on realization of assets.....	—546,384,065	—546,384,065	
Net recorded assets.....	34,261,936,062	29,750,056,795	4,511,879,267
13. Net debt, represented by excess of liabilities over net recorded assets, schedule I, page 18.....	17,455,812,755	17,936,681,625	—480,868,870
	51,717,748,817	47,686,738,420	4,031,010,397

The notes appearing on page 4 are an integral part of this Statement of Assets and Liabilities.

S. S. REISMAN,
Deputy Minister of Finance.H. R. BALLS,
Deputy Receiver General for Canada,

	March 31, 1973	March 31, 1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
LIABILITIES			
14. Current and demand liabilities, schedule J, page 18—			
(a) Outstanding cheques.....	751,194,631	737,049,519	14,145,112
(b) Accounts payable (that portion paid in April of the next following year)....	745,900,060	649,746,071	96,153,989
(c) Non-interest-bearing notes payable to international organizations.....	84,420,960	32,569,376	51,851,584
(d) Matured debt outstanding.....	35,510,811	31,037,041	4,473,770
(e) Interest due and outstanding.....	842,292,873	559,156,382	283,136,491
(f) Interest accrued.....	584,559,472	539,824,615	44,734,857
(g) Other current liabilities.....	131,107,066	133,700,460	—2,593,394
	3,174,985,873	2,683,083,464	491,902,409
15. Foreign exchange reserve accounts—			
(a) Non-interest-bearing notes payable to the International Monetary Fund..	853,000,000	750,000,000	103,000,000
(b) Allocation of Special Drawing Rights in the International Monetary Fund	370,279,053	370,279,053	
	1,223,279,053	1,120,279,053	103,000,000
16. Deposit and trust accounts, schedule K, page 20.....	616,138,223	600,191,074	15,947,149
17. Annuity, insurance and pension accounts, schedule L, page 24—			
(a) Social security accounts—			
Canada Pension Plan.....	5,792,997,153	4,778,458,561	1,014,538,592
Old Age Security Fund.....	335,750,044	641,100,004	—305,349,960
(b) Superannuation accounts.....	9,554,059,218	8,672,309,822	881,749,396
(c) Other.....	1,445,645,254	1,447,515,017	—1,869,763
	17,128,451,669	15,539,383,404	1,589,068,265
18. Undisbursed balances of appropriations to special accounts, schedule M, page 24.....	187,550,546	190,699,274	—3,148,728
19. Provision for compound interest on Canada Savings Bonds, schedule N, page 25	81,163,671	56,864,079	24,299,592
20. Deferred credits, schedule O, page 25.....	263,247,103	231,735,484	31,511,619
21. Suspense accounts, schedule P, page 26.....	4,439,334	6,002,765	—1,563,431
22. Unmatured debt, schedule Q, page 27—			
(a) Bonds.....	24,748,493,345	23,428,499,823	1,319,993,522
(b) Treasury bills.....	4,290,000,000	3,830,000,000	460,000,000
	29,038,493,345	27,258,499,823	1,779,993,522
Total liabilities.....	51,717,748,817	47,686,738,420	4,031,010,397

NOTE:

The contingent liabilities of the Government of Canada, consisting of railway securities guaranteed as to principal and interest \$814,931,500; other guarantees of \$11,919,031,656; together with certain indeterminate guarantees, are listed on page 81.

Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the financial position of Canada as at March 31, 1973.

J. J. MACDONELL,
Auditor General.

Notes to Statement of Assets and Liabilities as at March 31, 1973

The decrease in net debt reflects the budgetary surplus of \$480,868,870.

Additional liabilities for the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account arising out of pay increases have been credited to these accounts and charged to deferred charges and are being amortized over a five-year period in accordance with the amendments to the superannuation acts.

The quinquennial actuarial adjustment as at December 31, 1970 for the Canadian Forces Superannuation Account has been completed and an amount of \$393.2 million has been credited to the account in June 1973 with a contra entry to deferred charges, also the quinquennial evaluation as at December 31, 1969 for the R.C.M.P. superannuation account has been made but no adjustment was considered necessary.

Assets and liabilities denominated in foreign currencies other than those of a short-term nature are recorded at historical values. No adjustment has been made for subsequent changes in exchange rates. The value of these assets and liabilities based on exchange rates in effect at March 31, 1973 were in the Securities Investment Account \$13,733,500, the Exchange Fund Account \$5,444,360,963, the International Monetary Fund \$1,192,852,100, other International Organizations \$377,146,880, Special Drawing Rights allocated in the International Monetary Fund \$388,891,471, Accrued Interest \$5,940,686 and Unmatured Debt \$327,964,606.

The liability for the allocation of Special Drawing Rights issued by the International Monetary Fund has been recorded in the accounts of Canada in accordance with the Fund's accounting recommendations to participants. Although the liability arises from transactions associated with foreign exchange reserves, it is not taken into account in determining Canada's official international reserves.

In June 1973, \$14,469,183 was received from the Peoples Republic of China in payment of the Canadian Government's implementation of the guarantee to the Ming Sung Industrial Company Limited.

It is understood that the reserve of \$36,765,140 included in the liability category "Undisbursed Balances of Appropriations" is to be released to the Consolidated Revenue Fund in 1973-74.

These accounts in respect of the Unemployment Insurance Account which are recorded on the Government's Statement of Assets and Liabilities are summarized in the following statement.

ASSETS	1973	1972	Increase or decrease (—)
	\$	\$	\$
	(thousands)		
Cash in Receiver General special deposits.....	39,920	29,959	9,961
Advances.....	1,474,867	183,630	1,291,237
Unemployment Insurance Account.....	22,391	36,897 Cr	59,288
	1,537,178	176,692	1,360,486
LIABILITIES			
Outstanding warrants.....	48,777	51,834	—3,057

An adjustment for provincial property tax credits amounting to \$33.6 million chargeable to the provinces at March 31, 1973 was made in 1973-74. If this adjustment had been made in 1972-73, income tax revenue and the budget surplus would have increased and net debt and the liability to the provinces reflected in the Provincial Tax Collection Agreements Account would have decreased by \$33.6 million.

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities

ASSETS

- (a) Cash represents balances of current and special deposits at credit of the Receiver General for Canada in banks in Canada, London, New York, Paris, Bonn, Brussels, Rome and Frankfurt and cash in hands of collectors and in transit. Cash in hands of collectors and in transit represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General for Canada until after that date. Indian agencies revenue trust bank accounts record moneys held in trust for Indians in authorized banks in Canada, and temporary deposits in Customs and Excise bank accounts record moneys held as a security for the temporary entry of goods or to otherwise ensure compliance with various departmental regulations.
- (b) This shows the temporary holdings by the Government of Canada at amortized cost of its own securities (including Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan). On the basis of closing market exchange rates the face value of holdings denominated in foreign currencies was \$13,733,500.
- (c) This category includes moneys received after March 31, but applicable to the current year, Post Office moneys in hands of collectors and in transit at March 31. Accounts receivable, with the exception of those held as charges against departmental working capital advances, are not included in this statement. Summaries of accounts receivable furnished by departments are shown in the departmental sections of Volume II and an overall total by departments is shown in section 11 of this volume.
- Departmental working capital advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments.
- (a) This is the valuation of advances to finance the purchase of gold, foreign exchange and notes issued by the International Monetary Fund. The balance of advances at March 31, 1973 also includes the Canadian dollar equivalent of 358,620,000 units of Special Drawing Rights issued to Canada by the International Monetary Fund. On the basis of closing market exchange rates at March 31, 1973, the value of these advances was \$5,444,360,963. This total does not include the earnings of the Exchange Fund Account for the period January 1, 1973 to March 31, 1973 which amounted to \$49,829,345.
- (b) This account records Canada's quota in the International Monetary Fund.

In this organization members' quotas are now expressed in Special Drawing Rights and are normally paid in gold (25 per cent) and the remainder (75 per cent) in the member's

currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand, except for a cash working balance of at least one per cent. Whenever this working balance contains more than \$1 million in excess of this minimum requirement, the fund remits cash to the member and demand notes are substituted in round lots of \$1 million, conversely should the working balance fall below minimum requirements the reverse action takes place. These notes are carried as a liability of the Government of Canada under the heading "foreign exchange reserve accounts".

Until 1972 quotas were expressed in U.S. dollars. When Canada joined the fund in 1946-47 its quota was set at U.S. \$300 million. This was raised to U.S. \$550 million in October 1959, in May 1966 to U.S. \$740 million and in December 1970 to U.S. \$1,100 million or 1,100 million SDR's at the then prevailing rate of U.S. \$1=1 SDR.

The balance in the account at March 31, 1973 was Can. \$1,192,221,712. On the basis of closing market exchange rates at March 31, 1973, the value of these assets was \$1,192,852,100.

4. The Canada Pension Plan Act, 1965 directed that this account be established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province. The amount by which the operating balance of the Canada Pension Plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

Also included are those asset accounts in respect of the Unemployment Insurance Account.

5. This account records holdings by the Government of Canada, at amortized cost, of its own issues.
6. (a) Loans to, and investments in, crown corporations represent the government's outstanding advances to crown corporations for working capital, capital expenditure and other purposes, investment in the capital of corporations and advances to corporations for relaunching. The government equity in crown corporations as recorded in the Accounts of Canada as at March 31, 1973, together with the unrecorded government equity in the surpluses (less deficits), reserves, etc., of the crown corporations at their respective years ended coincident with, or immediately prior to, the fiscal year ended March 31, 1973, is shown in section 11 of this volume.
6. (b) Under this heading are loans to provinces made under relief acts and other legislation.
6. (c) This account records loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs. These loans carry specified conditional benefits if the terms of the agreements are fulfilled by the municipalities.
6. (d) This account records the cost of the acquisition of properties, building materials, livestock, farm equipment and

commercial fishing equipment for purposes of the act for sale to qualified veterans of World War 2 and Korea under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

6. (e) This category is composed of miscellaneous loans and balances receivable.
7. (a) Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946, loans to foreign countries under the Export Credits Insurance Act for purchase of goods and services in Canada and special loan assistance to developing countries.
7. (b) This category records Canada's subscription to the capital of the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development, the International Development Association, the International Finance Corporation and working capital advances and loans to international organizations. On the basis of closing market exchange rates at March 31, 1973, the value of these capital subscriptions was \$377,146,880.
8. This category records the security holdings of various deposit and trust, and annuity, insurance and pension accounts.
9. (a) These accounts record the unamortized portions of the actuarial deficiencies in the Canadian Forces superannuation account, the Public Service superannuation account and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges. Actuarial valuations are made quinquennially, the next of which is being made as at December 31, 1975 for the Canadian Forces superannuation account, as at December 31, 1972 for the Public Service superannuation account and as at December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the account and charged to unamortized portions of actuarial deficiencies. The amount so credited will be charged to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases will be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized over a period of five years commencing in the year in which the increase is authorized.
9. (b) This account consists of discounts, commissions, redemption and conversion premiums on loan flotations remaining to be charged annually to expenditure. These costs are amortized in the case of general loans, over the period from the date of issue to the earliest call date, if one is specified, otherwise to the maturity date of the loan, and in the case of Canada savings bonds over a period of five years from date of issue.
10. This records at a nominal value of \$1 such capital assets of the government as land, buildings, works, equipment, etc., which, in accordance with long standing practice, are charged to budgetary expenditure at the time of acquisition or construction.

11. This group includes certain loans and advances which are not currently revenue-producing or realizable. From time to time a repayment may be made.
12. This reserve is provided for losses on realization of assets.

NET DEBT

13. The net debt of Canada is represented by the excess of liabilities over the net recorded assets, or, in effect, the deficit since Confederation.

LIABILITIES

14. (a) This is the balance of cheques issued and unpaid on March 31, with the exception of those outstanding for ten years or more which have been transferred to non-tax revenue.
14. (b) This account represents the cheques issued in April which are applicable to the previous fiscal year as authorized by section 30 of the Financial Administration Act.
14. (c) This account records non-interest-bearing notes payable to international organizations, excluding those payable to the International Monetary Fund which are included in the liability category "foreign exchange reserve accounts" see note 15 (a).
14. (d) This item represents the amount of matured bonds and other securities outstanding on March 31 with the exception of those transferred to revenue. In the fiscal year 1958-59 a new practice was introduced of transferring to non-tax revenue those matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event less than five years after the date of maturity.
14. (e) This represents the amount of interest which has become due on the public debt but remains unpaid.
14. (f) This represents the amount of accrued interest to March 31 on the public debt but which is not due and payable until some future date. On the basis of closing market exchange rates at March 31, 1973, the value of accrued interest in foreign currencies was \$5,940,686.
14. (g) This group includes miscellaneous liabilities of the Government of Canada. Generally the creditor is in possession of some form of the government's negotiable paper that is due and payable on demand. The liability for post office money orders and outstanding unemployment insurance warrants are the main items in this group. In 1972-73 the account "Refundable Corporation Tax", which was previously set out as a separate category, has been included in this grouping.
15. (a) This account records non-interest-bearing notes payable to the International Monetary Fund.
15. (b) This account includes the allocation of Special Drawing Rights issued by the International Monetary Fund.
On the basis of closing market exchange rates at March 31, 1973, the value of these liabilities was \$388,891,471.
16. The accounts in this category represent the government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these, comprising the large majority of the accounts, consists of those cases where the government acts virtually as trustee, administering the funds for the purpose for which they were created. The other class is the deposit accounts which cover mainly those cases where the government has received the moneys as a guarantee that work will be properly performed.
17. (a) This category records the government's liability in respect of the Canada Pension Plan, the Old Age Security Fund and the Unemployment Insurance Account.
17. (b) This category records the government's liability in respect to the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account.
17. (c) This category records the government's liability as an insurer of certain persons and as administrator of certain pension funds and government annuities, that are not included in the previous two categories. The government receives premiums or similar assessments and in turn pays out specific benefits.
18. This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes. They fall into two classes. The first of these, comprising the majority of accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited, under parliamentary authority, moneys arising from the sale of materials, supplies, equipment, land, works and buildings, which are available for the purpose of the Department of National Defence.
19. This account records the estimated amount of the prorated provision to March 31 for the special compound interest feature applicable to certain Canada savings bonds.
20. This category records those accounts which reflect amounts due to the government but in respect of which payment has been deferred. These are contra accounts to corresponding items in the assets.
21. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposal and others in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.
22. This account shows the unmatured debt of the Government of Canada which includes bonds payable in New York in the amount of \$240,328,000 U.S. converted at the rate of \$1 U.S. = \$1.08108 Canadian and bonds payable in Deutsche Marks in the amount of DM250,000,000 converted at the rate of DM3.66 = \$1.08108 Canadian. On the basis of closing market exchange rates at March 31, 1973, the value of these liabilities was \$327,964,606. Also included are special non-marketable bonds held in the Canada Pension Plan Investment Account.

STATEMENT OF ASSETS AND LIABILITIES

Schedules to Statement of Assets and Liabilities as at March 31, 1973

(with comparative figures as at March 31, 1972)

	1973	1972	Net increase of decrease (—) during 1972–73
	\$	\$	\$
SCHEDULE A			
Cash—			
1 In Receiver General current deposits—			
Belgium francs.....	38,127	43,830	— 5,703
Canadian dollars.....	1,940,353,211	1,550,100,702	390,252,509
French francs.....	294,301 cr	243,629	— 537,930
United Kingdom sterling.....	1,154,724	1,306,077	— 151,353
United States dollars.....	6,993,717	10,137,571	— 3,143,854
West German marks.....	7,561,813	6,051,249	1,510,564
	1,955,807,291	1,567,883,058	387,924,233
In Receiver General special deposits—			
2 Banco di Roma, Rome, Italy.....	71,884	71,597	287
3 Deutsche Bank A.G., Frankfurt-am-Main, Germany—			
Interest and commission account.....	29,022	19,749	9,273
3 Bank of England—			
Interest account.....	9,903	10,437	— 534
Redemption account.....	29,161	31,269	— 2,108
3 Bank of Montreal, London—			
Bond redemption account.....	8,834	9,310	— 476
3 Bank of Montreal, New York—			
Interest account.....	943	941	2
3 Bank of Montreal Trust Co., New York—			
Interest account.....	101,543	86,476	15,067
4 Royal Bank of Canada, Ottawa—			
Diplomatic and trade mission account.....	3,172,600	2,125,100	1,047,500
5 Unemployment Insurance account.....	39,919,939	29,958,559	9,961,380
	43,343,829	32,313,438	11,030,391
Consumer and Corporate Affairs—			
6 Poor debtor revenue trust accounts.....	77,063		77,063
7 In hands of collectors and in transit.....	328,956,274	222,771,662	106,184,612
8 Indian agencies revenue trust bank accounts.....	534,308	276,066	258,242
9 Temporary deposits in customs and excise bank accounts.....	704,225	639,030	65,195
	2,329,422,990	1,823,883,254	505,539,736
SCHEDULE B			
Other Current Assets—			
Finance—			
1 Moneys received after March 31 but applicable to current fiscal year.....	56,654,206	59,761,548	— 3,107,342
Post Office—			
2 Cash on hand and in transit.....	21,368,867	20,225,146	1,143,721
3 Cash in blocked currency.....			
	78,023,073	79,986,694	— 1,963,621
SCHEDULE C			
Departmental Working Capital Advances—			
1 Agriculture.....	485,956	427,225	58,731
2 Agriculture commodities stabilization account.....			
3 Agriculture products board account.....	156,238	1,585,836	— 1,429,598
4 Canadian Grain Commission—Canadian government elevators.....			
5 Race track supervision revolving fund.....			
Communications—			
6 Government telecommunications agency revolving fund.....	137,676	520,766	— 383,090
Energy, Mines and Resources—			
7 Stockpiling of uranium concentrates.....	101,182,911	101,182,911	

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE C—Continued			
Departmental Working Capital Advances—Continued			
Environment—			
8 Fisheries prices support account.....	1,065,294	824,699	240,595
9 Fisheries working capital advance.....	8,076	8,243	—167
External Affairs—			
10 Loans and advances to persons posted abroad.....	1,521,036	1,222,767	298,269
11 Passport office revolving fund.....			
12 Posts abroad.....	740,472	590,146	150,326
Finance—			
13 Auditor General—United Nations audit.....	9,926	14,865	—4,939
14 Blank bonds reserve.....	285,989	339,609	—53,620
Bullion and coinage—			
15 Bronze coinage (and copper) account.....	631,580	47,327	584,253
16 Gold purchase account.....	4,690,635	4,628,710	61,925
15 Nickel coinage account.....	911,985	1,142,724	—230,739
15 Silver bullion purchase account.....	2,068,498	1,786,454	282,044
15 Silver coinage account.....	59,087	69,599	—10,512
	8,361,785	7,674,814	686,971
17 Fire losses replacement account.....			
Indian Affairs and Northern Development—			
18 Indian arts and crafts central marketing service.....	457,385		457,385
19 Stores account—national parks.....	581,664	518,459	63,205
Industry, Trade and Commerce—			
20 Departmental field offices in Canada and posts abroad.....	310,548	254,148	56,400
21 Statistics Canada revolving fund.....			
Labour—			
22 Information Canada.....	157,354		157,354
23 Manpower and Immigration—posts abroad.....	199,425	142,735	56,690
24 National Revenue—customs and excise.....	113,379	120,918	—7,539
Post Office—			
25 Account.....	1,668,266		1,668,266
26 Revolving fund.....	767,967	655,044	112,923
27 Public Works—other government departments and agencies—construction and repair projects.....	75,649	388,603	—312,954
Regional Economic Expansion—			
28 Maritime marshland rehabilitation administration—stores.....		7,740	—7,740
29 Prairie farm rehabilitation administration—stores account.....	184,792	187,182	—2,390
Secretary of State—			
30 National Film Board—Canadian Government Photo Centre revolving fund.....	314,765	233,517	81,248
31 National Film Board—operating account.....		407,122	—407,122
32 Public Archives.....		37,719	—37,719
33 Public Service Commission—staff training and development.....	512,836	500,404	12,432
Solicitor General—			
Correctional services—			
34 Canteen fund.....	106,303	126,234	—19,931
35 Industrial and stores account.....	830,948	795,179	35,769
36 Livestock and canning supplies stores account.....	164,528	137,299	27,229
37 Operational stores account.....	2,215,349		2,215,349
Royal Canadian Mounted Police—			
38 Cloth revolving fund.....	412,392	511,355	—98,963
39 Messes operations account.....	74,528	79,510	—4,982
Supply and Services—			
40 Canadian government printing bureau advance account.....	3,100,359	1,762,882	1,337,477
41 Canadian government supply services.....	5,479,527	2,340,365	3,139,162

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE C—Concluded			
Departmental Working Capital Advances—Concluded			
Supply and Services—Concluded			
42 Computer services bureau.....	878,451	731,494	146,957
43 Defence production revolving fund.....	22,401,268	14,185,099	8,216,169
44 Miscellaneous departmental imprest and standing advances.....	14,003,353	14,022,299	—18,946
45 Miscellaneous departmental accountable advances.....	10,884,501	9,236,860	1,647,641
Transport—			
46 Airports revolving fund.....			
47 Stores account.....	9,110,891	8,212,677	898,214
Veterans Affairs—			
48 Hospital stores account.....	1,740,191	1,759,970	—19,779
49 Manufacture of Remembrance Day poppies.....	221,348	219,487	1,861
	190,923,326	171,966,182	18,957,144

SCHEDULE D**Social Security Accounts—**

1 Canada Pension Plan Investment Fund—			
Securities of, or guaranteed by—			
Newfoundland.....	106,918,000	87,918,000	19,000,000
Nova Scotia.....	217,018,000	178,451,000	38,567,000
Prince Edward Island.....	21,265,000	17,479,000	3,786,000
New Brunswick.....	164,418,000	135,631,000	28,787,000
Quebec.....	27,445,000	19,445,000	8,000,000
Ontario.....	3,097,092,000	2,560,735,000	536,357,000
Manitoba.....	328,909,000	271,547,000	57,362,000
Saskatchewan.....	260,658,000	217,421,000	43,237,000
Alberta.....	522,802,000	428,252,000	94,550,000
British Columbia.....	808,575,000	667,063,000	141,512,000
Government of Canada.....	34,473,000	27,361,000	7,112,000
	5,589,573,000	4,611,303,000	978,270,000
2 Unemployment Insurance Account—Advances.....	1,474,866,742	183,630,532	1,291,236,210
Unemployment Insurance Account.....	22,391,552	—36,897,305	59,288,857
	7,086,831,294	4,758,036,227	2,328,795,067

SCHEDULE E**Advances, Loans and Investments—Domestic—****CROWN CORPORATIONS—**

1 Atomic Energy of Canada Limited—			
Capital stock.....	15,000,000	15,000,000	
Loans re housing.....	10,329,588	10,749,206	—419,618
Bruce heavy water plant at Douglas Point, Ont.....	175,000,000	155,000,000	20,000,000
Commercial products division.....	7,021,827	6,435,763	586,064
Deuterium of Canada Limited facility at Glace Bay.....			
Douglas Point generating station.....	69,945,000	69,945,000	
Gentilly nuclear power station.....	81,700,000	81,700,000	
Glace Bay heavy water plant—rehabilitation.....	18,000,000		18,000,000
Heavy water inventory.....	31,600,000	20,600,000	11,000,000
Nelson River power project—transmission line.....	166,500,000	148,500,000	18,000,000
Pickering generating station.....	116,509,001	106,451,561	10,057,440
Sheridan Park.....	2,036,013	2,132,639	—96,626
	693,641,429	616,514,169	77,127,260
2 Bank of Canada—capital stock.....	5,920,000	5,920,000	

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
CROWN CORPORATIONS—Continued			
Canada Deposit Insurance—			
3 Capital stock.....	10,000,000	10,000,000	
4 Advances.....	10,000,000	10,000,000	
5 Canadian Arsenals Limited.....	3,500,000	4,000,000	—500,000
6 Canadian Broadcasting Corporation—			
Working capital.....	9,000,000	9,000,000	
Loans.....	567,000	598,500	—31,500
	9,567,000	9,598,500	—31,500
7 Canadian Commercial Corporation.....	13,300,000	15,500,000	—2,200,000
8 Canadian Dairy Commission.....	17,745,291		17,745,291
9 Canadian Film Development Corporation.....	5,104,664	3,866,279	1,238,385
Canadian National Railways—			
10 Advances—			
Refunding Act, 1955.....	819,543,500	819,543,500	
Financing and Guarantee Act, 1960.....	29,000,000	29,000,000	
Financing and Guarantee Act, 1961.....	26,371,000	26,371,000	
Financing and Guarantee Act, 1965-66.....	50,000,000	50,000,000	
Financing and Guarantee Act, 1967.....	72,000,000	72,000,000	
Financing and Guarantee Act, 1968 (other than section 7).....	20,000,000	20,000,000	
Income deficit account, 1971.....		9,032,259	—9,032,259
Temporary loan—for acquisition of bonds.....	51,275,687	44,296,627	6,979,060
11 Capital Revision Act, 1952—			
Preferred stock.....	1,235,180,591	1,235,180,591	
12 Canadian Government Railways—			
Working capital.....	16,983,762	16,983,762	
13 Loans for maintenance, repair and acquisition of passenger equipment.....	1,195,993	1,424,515	—228,522
14 Air Canada—			
Financing and Guarantee Act, 1968, Section 7.....	54,792,423	54,639,341	153,082
Financing and Guarantee Act, 1969, Section 7.....	115,000,000	115,000,000	
Financing and Guarantee Act, 1970, Section 7.....	84,000,000	84,000,000	
Income deficit account, 1971.....		14,373,000	—14,373,000
	2,575,342,956	2,591,844,595	—16,501,639
Canadian National Railways—loans with respect to Yarmouth—Bar Harbour ferry services—			
15 New dock and facilities.....	318,604	343,112	—24,508
16 Working capital.....	200,000	200,000	
17 Canadian National (West Indies) Steamships, Limited—capital stock.....	325,000	325,000	
18 Canadian Overseas Telecommunication Corporation.....	37,592,854	40,011,152	—2,418,298
19 Canadian Patents and Development Limited—capital stock.....	296,199	296,199	
20 Canadian Saltfish Corporation.....	1,500,000		1,500,000
21 Cape Breton Development Corporation—working capital.....	14,000,000	8,000,000	6,000,000
Central Mortgage and Housing Corporation—			
22 Capital.....	25,000,000	25,000,000	
23 Loans and advances.....	6,140,518,065	5,664,541,664	475,976,401
23 Mortgage and loan purchase fund.....	3,690,529	4,445,067	—754,538
	6,169,208,594	5,693,986,731	475,221,863
Eldorado Nuclear Limited—			
24 Capital stock.....	8,246,877	8,246,877	
25 Loans.....	48,892,125	35,950,000	12,942,125
	57,139,002	44,196,877	12,942,125

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
CROWN CORPORATIONS—Concluded			
Export Development Corporation—			
26 Capital stock.....	25,000,000	20,000,000	5,000,000
27 Capital surplus—working capital.....	25,000,000	20,000,000	5,000,000
28 Loans.....	546,262,298	432,354,338	113,907,960
	596,262,298	472,354,338	123,907,960
29 Farm Credit Corporation—			
Notes.....	1,196,004,891	1,154,322,196	41,682,695
Capital.....	47,850,000	46,200,000	1,650,000
Farm machinery syndicates loan fund—advances.....	6,525,108	6,668,009	—142,901
	1,250,379,999	1,207,190,205	43,189,794
30 Freshwater Fish Marketing Corporation.....	9,600,000	10,000,000	—400,000
31 National Capital Commission—excluding greenbelt.....	22,845,142	23,399,510	—554,368
32 National Harbour Board.....	258,200,530	258,345,778	—145,248
33 Saint John Harbour Bridge Authority.....	15,113,665	15,156,032	—42,367
	273,314,195	273,501,810	—187,615
Northern Canada Power Commission—			
34 Advances pursuant to the Northern Canada Power Commission Act.....	57,253,972	52,381,661	4,872,311
35 Advances re investigations.....	50,000	50,000	
	57,303,972	52,431,661	4,872,311
36 Northern Transportation Company Limited.....	18,600,000	16,850,000	1,750,000
37 Polymer Corporation Limited—capital stock.....		30,000,000	—30,000,000
38 Royal Canadian Mint.....	2,942,000	1,000,000	1,942,000
39 The St. Lawrence Authority—			
Loans (interest bearing).....	547,500,000	513,150,000	34,350,000
Deferred interest.....	122,420,416	91,578,516	30,841,900
Interest free loans.....	72,500,000	75,000,000	—2,500,000
	742,420,416	679,728,516	62,691,900
40 Uranium Canada Limited.....	20,439,646	11,395,924	9,043,722
	12,608,809,261	11,822,454,578	786,354,683
Recovery likely to require parliamentary appropriations—			
6 Canadian Broadcasting Corporation—loans.....	151,263,314	137,480,219	13,783,095
31 National Capital Commission—greenbelt.....	36,956,581	37,830,558	—873,977
	188,219,895	175,310,777	12,909,118
	12,797,029,156	11,997,765,355	799,263,801
PROVINCIAL GOVERNMENTS—			
Loans and advances—			
Newfoundland—			
Finance—			
41 Special program assistance.....	11,336,689	6,700,000	4,636,689
Regional Economic Expansion—			
Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power Development Act.....	52,394,297	49,773,506	2,620,791
Loans pursuant to the Atlantic Provinces Power Development Act.....	46,757,894	47,288,526	—530,632
Nova Scotia—			
Finance—			
41 Special program assistance.....	11,960,355	4,300,000	7,660,355
Regional Economic Expansion—			
Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power Development Act.....		3,559,306	—3,559,306
Loans pursuant to the Atlantic Provinces Power Development Act.....	62,122,604	58,315,136	3,807,468
Loans respecting Metropolitan Area Growth Limited—			
Investments respecting Metropolitan Area Growth Limited.....	4,999,000		4,999,000

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
PROVINCIAL GOVERNMENTS—Continued			
Loans and advances—Continued			
Nova Scotia—Concluded			
Transport—			
44 Loading ramp, Yarmouth, N.S.....	372,668	401,340	—28,672
Prince Edward Island—			
Finance—			
41 Special program assistance.....	869,539	428,900	440,639
Regional Economic Expansion—			
45 Loans pursuant to Fund for Rural and Economic Development Agree- ment.....	7,481,103	3,832,000	3,649,103
New Brunswick—			
Finance—			
46 Town of Oromocto.....	635,061	669,397	—34,336
41 Special program assistance.....	13,306,817	13,397,620	—90,803
Regional Economic Expansion—			
42 Northern Canada Power Commission— Loans pursuant to the Atlantic Provinces Power Development Act..	60,088,503	60,921,289	—832,786
Quebec—			
Finance—			
47 Notes (1968-69) <i>re</i> Expo.....		4,655,000	—4,655,000
48 Notes (1969-70) <i>re</i> Expo.....	7,926,000	9,706,000	—1,780,000
49 Deferred notes <i>re</i> Expo.....		5,500,000	—5,500,000
41 Special program assistance.....	133,500,000	70,300,000	63,200,000
Ontario—			
Finance—			
41 Special program assistance.....	32,121,168	5,654,499	26,466,669
Manitoba—			
Environment—			
50 Lac Seul and Lake of the Woods storage projects.....	446,724	548,743	—102,019
51 Operation, etc., of storage projects.....	12,858	39,147	—26,289
Finance—			
52 Consolidated loans—1947 settlement.....	4,022,249	4,779,709	—757,460
41 Special program assistance.....	15,211,952	7,700,000	7,511,952
Regional Economic Expansion—			
55 Agricultural service centres—loans.....	1,044,708	217,948	826,760
53 Shellmouth dam and portage diversion.....	197	16,920	—16,723
Saskatchewan—			
Finance—			
52 Consolidated loans—1947 settlement.....	6,312,303	7,556,506	—1,244,203
43 Overpayment to province arising out of British North America Act and other statutory authority.....		27,806	—27,806
41 Special program assistance.....	2,516,564		2,516,564
Regional Economic Expansion—			
55 Agricultural service centres—advances.....	30,693		30,693
54 South Saskatchewan River project—treasury bills.....	12,336,779	12,336,779	
Alberta—			
Finance—			
52 Consolidated loans—1947 settlement.....	2,588,747	3,080,769	—492,022
41 Special program assistance.....	10,375,486	4,000,000	6,375,486
British Columbia—			
Finance—			
52 Consolidated loans—1947 settlement.....	4,614,164	5,613,571	—999,407
41 Special program assistance.....	53,909,767	38,030,942	15,878,825

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
PROVINCIAL GOVERNMENTS—Concluded			
Loans and advances—Concluded			
Northwest Territories—			
Finance—			
41 Special program assistance.....	38,308		38,308
Miscellaneous—			
55 Regional Economic Expansion—			
Advances pursuant to Special Areas Agreements.....	75,734,653	67,246,815	8,487,838
Loans pursuant to Special Areas Agreements.....	40,410,841	1,584,576	38,826,265
Advances respecting Atlantic Development Board carry over projects..	23,517	440,000	—416,483
Loans respecting Atlantic Development Board carry over projects.....	7,209,803	6,303,897	905,906
	682,712,011	504,926,647	177,785,364
MUNICIPAL DEVELOPMENT AND LOAN BOARD—			
56 Advances.....	244,636,935	254,110,836	—9,473,901
VETERANS LAND ACT FUND—			
57 Advances.....	535,791,245	533,015,441	2,775,804
Less: reserve for conditional benefits.....	—30,589,019	—30,227,019	—362,000
	505,202,226	502,788,422	2,413,804
MISCELLANEOUS—			
Agriculture—			
58 Acquisition of capital equipment for race track supervision.....	30,135	13,391	16,744
59 Construction of multi-purpose exhibition buildings.....	4,422,800		4,422,800
Communications—			
60 Development of space and terrestrial communications.....	14,500,000		14,500,000
Telesat Canada.....	30,000,000	30,000,000	
Energy, Mines and Resources—			
61 Coleman Collieries.....	2,227,000	2,412,000	—185,000
62 Crown Trust Company.....	6,082	6,082	
63 Dominion Coal Company Limited.....		4,521,906	—4,521,906
64 Hydro-Quebec Research Institute.....	15,900,000	13,400,000	2,500,000
Environment—			
65 Emergency loans to fishermen.....	1,372,362	1,372,362	
66 Fishing vessel insurance plan.....			
67 Interest-free loans to fishermen to the Placentia Bay area of Newfoundland	71,499	71,499	
68 Loans to ground-fish processors.....	2,205,582	3,316,587	—1,111,005
69 Loans to processors of bloaters.....	174,638		174,638
External Affairs—			
70 Acquisition of capital equipment for the Central and Regional Passport Offices.....	90,301	77,653	12,648
Finance—			
71 Canada Development Corporation.....	187,000,000	25,000,000	162,000,000
72 City of Montreal—note—re Expo.....	10,568,000	12,942,000	—2,374,000
73 Municipal Improvements Assistance Act, 1938.....	96,634	147,603	—50,969
74 Ottawa civil service recreational association re W. Clifford Clark Memorial Recreational Centre.....	939,770	958,827	—19,057
75 Saint John Harbour Bridge Authority.....	4,948,037	3,974,728	973,309
76 Town of Oromocto Development Corporation—loans for housing projects	922,011	955,488	—33,477
77 Capital assistance loans—Town of Oromocto.....	990,550	1,123,033	—132,483

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
MISCELLANEOUS—Continued			
Indian Affairs and Northern Development—			
78 Anvil Mining Corporation Limited.....	76,006	112,276	— 36,270
79 Canadian Arctic Producers Limited.....	626,000	651,000	— 25,000
80 Eskimo loan fund.....	612,273	568,633	43,640
81 Government of the Northwest Territories.....	67,097,576	47,516,427	19,581,149
82 Government of the Yukon Territory—			
Loans.....	33,155,655	27,131,701	6,023,954
City of Whitehorse.....	1,255,240	1,682,431	— 427,191
Indian Affairs—			
83 Indian Association of Alberta.....	116,000	116,000	
84 Indian economic development account.....	10,395,385	6,356,351	4,039,034
85 Indian housing assistance account.....	6,087,934	4,976,604	1,111,330
86 Indian housing loans—Central Mortgage and Housing Corporation.....	251,089	251,089	
87 Investment in share of the Panarctic Oils Limited.....	34,256,250	28,256,250	6,000,000
88 Northwest Territories small business loans account.....	937,485	398,362	539,123
89 Yukon Territory small business loans account.....	765,669	513,852	251,817
Industry, Trade and Commerce—			
90 Loans to assist companies to expand the market for Canadian grains and oilseeds.....			
91 Loans to Canadair for the financing of water bombers.....	3,000,000		3,000,000
92 Loans to manufacturers of automotive products in Canada affected by the Canada—United States agreement on automotive products.....	42,277,248	37,851,543	4,425,705
93 Loans to manufacturers <i>re</i> defence plant modernization.....	23,566,738	24,908,750	— 1,342,012
94 Loans to assist manufacturers under the adjustment assistance program related to the Kennedy Round agreements.....			
95 Loans to manufacturing companies to assist the financing of the cost of professional and technical services.....			
96 Loans to persons for the purpose of protecting the crown's interest in assets securing a loan to manufacturers of automotive products.....			
97 Loans to Radio Engineering Products Limited.....	365,000		365,000
98 Loans under the pharmaceutical industry development assistance program.....	543,540	336,570	206,970
Manpower and Immigration—			
99 Assisted movement loans.....	327,973	328,636	— 663
100 Assisted passage scheme.....	4,924,550	6,145,922	— 1,221,372
National Defence—			
101 Loans for housing projects—Canadian forces.....	20,548,121	20,833,052	— 284,931
102 Suffield Experimental Station.....	306		306
National Health and Welfare—			
103 Education loans—employees.....	2,410	2,710	— 300
104 Medicare reimbursements.....		10,582	— 10,582
105 Miscellaneous expenses recoverable from employees.....	1,303		1,303
Public Works—			
106 Burgeo Leasing Limited.....	229,264	232,645	— 3,381
107 Construction of an oil refinery terminal wharf at Come-by-Chance, Nfld....	14,034,481	2,072,601	11,961,880
108 Eurocan Pulp and Paper Co. Ltd.....	3,798,351	3,559,894	238,457
109 Sydney Steel Corporation.....			
110 Purchase of capital stock of Terminal Warehouses Limited, Toronto.....	12,206,603		12,206,603
Regional Economic Expansion—			
111 Metropolitan Area Growth Investments Limited.....	5,000,000		5,000,000
112 Loans to settlers in the Bow River project.....	136,595	119,462	17,133

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE E—Concluded			
Advances, Loans and Investments—Domestic—Concluded			
MISCELLANEOUS—Concluded			
Secretary of State—			
113 National Film Board—advance to purchase capital equipment for Canadian Government Photo Centre.....	35,059	1,982	33,077
114 National Museums of Canada.....	50,000	50,000	
115 Public Archives—advance to purchase capital equipment for Central Microfilm Unit.....			
116 Public Service Commission—advance to purchase capital equipment for the Bureau of Staff Development and Training.....	39,788		39,788
Solicitor General—			
117 Loans to parolees.....	6,921	6,921	
118 Parolees' loan accounts.....	9,539	9,457	82
Supply and Services—			
119 Balances receivable under agreement of sale of crown assets—			
Algoma Steel Corporation Limited.....	400,519	492,947	— 92,428
Renfrew Aircraft and Engineering Company Limited.....		201,670	— 201,670
120 Acquisition of capital equipment for Canadian government supply services..	84,840		84,840
121 Computer Services Bureau.....	88,311	119,183	— 30,872
122 Crown Assets Disposal Corporation—government equity in agency account.....	16,249,319	18,977,877	— 2,728,558
Transport—			
123 Airport capital loans.....	192,379,383	136,805,782	55,573,601
124 Construction of dock and rail facilities for Steep Rock Iron Mines Limited	86,467	160,995	— 74,528
125 Corporation of the City of Montreal—Atwater Tunnel.....	1,468,728	1,524,792	— 56,064
126 Corporation of the City of Montreal—St. Remi Tunnel.....	666,426	716,558	— 50,132
127 Fraser Harbour Commissioners.....	1,617,966	1,814,854	— 196,888
128 Hamilton Harbour Commissioners.....	3,029,590	3,150,741	— 121,151
129 Lakehead Harbour Commission—expansion of Keefer terminal.....	755,400	900,329	— 144,929
130 Nanaimo Harbours Commissioners.....	189,477	279,692	— 90,215
131 Port Alberni Harbour Commission.....	1,929,415	1,977,320	— 47,905
132 Toronto Harbour Commissioners.....	678,247	847,916	— 169,669
133 Vancouver International Airport—construction of bridges.....	7,360,526	6,797,791	562,735
Veterans Affairs—			
134 Advance to working capital fund of the Commonwealth War Graves Commission.....	27,000	27,000	
135 Loan to William J. Edwards.....	1,000	1,000	
	790,214,367	490,091,309	300,123,058
	15,019,794,695	13,749,682,569	1,270,112,126

SCHEDULE F**Advances, Loans and Investments—External****NATIONAL GOVERNMENTS—**

Belgium—

Finance—

1 Export Credits Insurance Act, sec. 23..... 9,228,000 11,535,000 — 2,307,000

France—

Finance—

1 Export Credits Insurance Act, sec. 23..... 41,840,000 50,208,000 — 8,368,000
 2 Interim credit—consolidated interest..... 410,000 492,000 — 82,000

Netherlands—

Finance—

1 Export Credits Insurance Act, sec. 23..... 18,360,000 22,950,000 — 4,590,000

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE F—Continued			
Advances, Loans and Investments—External—Continued			
NATIONAL GOVERNMENTS—Concluded			
New Zealand—			
3 Veterans Affairs—pensions, etc.—recoverable.....			
United Kingdom—			
Finance—			
4 The United Kingdom Financial Agreement Act, 1946.....	802,534,279	823,769,151	—21,234,872
5 Deferred interest.....	101,077,267	101,077,267	
6 Deferred principal.....	72,005,555	72,005,555	
7 National Defence—general advances.....		143	—143
United States of America—			
Environment—			
8 Pacific Halibut Treaty—collectable expenses.....	128,852	324,812	—195,960
8 Pacific Salmon Treaty—collectable expenses.....			
7 National Defence—general advances.....	41	1,117	—1,076
Miscellaneous—			
External Affairs—Canadian International Development Agency—			
9 Special loan assistance—developing countries.....	571,484,987	427,913,329	143,571,658
Special loan assistance—international development associations.....	24,691,525	2,883,590	21,807,935
National Defence—			
10 Visiting Forces (North Atlantic Treaty) Act—damage claims, recover- able.....	2,601	5,378	—2,777
	1,641,763,107	1,513,165,342	128,597,765
SUBSCRIPTION TO CAPITAL OF, AND WORKING CAPITAL ADVANCES AND LOANS TO, INTERNATIONAL ORGANIZATIONS—			
Canada's subscription to capital of—			
11 Asian Development Bank.....	13,365,750	13,358,456	7,294
12 Caribbean Development Bank.....	3,687,968	2,611,375	1,076,593
13 Inter-American Development Bank.....	14,215,563		14,215,563
14 International Bank for Reconstruction and Development.....	101,084,197	85,023,248	16,060,949
15 International Development Association.....	268,787,550	214,842,458	53,945,092
16 International Finance Corporation.....	3,522,375	3,522,375	
	404,663,403	319,357,912	85,305,491
17 Working capital advances and loans to international organizations—			
Customs co-operation council.....	6,309	6,309	
Food and agricultural organization.....	195,511	195,511	
General agreement on tariffs and trade.....	14,508	14,508	
Intergovernmental maritime consultative organization.....	1,728	1,728	
International atomic energy agency.....	65,086	53,486	11,600
International civil aviation organization.....	38,518	38,518	
International labour organization.....	68,666	68,666	
United Nations bonds.....	4,222,456	4,459,427	—236,971
United Nations educational, scientific and cultural organization.....	105,885	107,484	—1,599
United Nations organization.....	1,286,749	1,286,749	
World health organization.....	143,266	143,266	
	6,148,682	6,375,652	—226,970
	410,812,085	325,733,564	85,078,521
	2,052,575,192	1,838,898,906	213,676,286

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972–73
	\$	\$	\$
SCHEDULE G			
Securities Held in Trust—			
Deposit and trust accounts—			
Consumer and Corporate Affairs—guarantee deposits—Bankruptcy Act— bonds.....	601,800	579,800	22,000
Energy, Mines and Resources—guarantee deposits.....	46,307,895	39,413,573	6,894,322
External Affairs—Canadian Foundation in Rome.....	490,799	482,699	8,100
Finance—King George V silver jubilee cancer fund for Canada.....	68,300	72,570	—4,270
Indian Affairs and Northern Development—			
Guarantee deposits.....	56,128,868	73,748,132	—17,619,264
Indian Affairs—			
Guarantee deposits reserve resources.....	37,700	31,700	6,000
Indian band funds—shares and certificates.....	20,000	20,000	
Indian estates.....	49,000	55,400	—6,400
Industry, Trade and Commerce—deposits respecting capital cost allowances on commercial and fishing vessels—bonds.....	6,931,500	6,691,500	240,000
Manpower and Immigration—immigration guarantee fund.....	95,000	90,000	5,000
National Revenue—Customs and Excise—guarantee deposits.....	4,263,500	4,312,300	—48,800
Post Office—guarantee fund.....	521,500	511,500	10,000
Secretary of State—National Museums of Canada—			
McKee trophy fund.....	1,000	1,000	
National Gallery of Canada.....	1,000	1,000	
Solicitor General—			
Royal Canadian Mounted Police—benefit fund.....	100,100	98,600	1,500
Supply and Services—			
Contractors' securities (sundry departments)—			
Bonds.....	1,412,600	1,118,550	294,050
Certified cheques.....	171,337	251,491	—80,154
Transport—			
National Harbours Board—special account No. 2—bonds.....	151,950	151,950	
Veterans Affairs.....	398,726	423,996	—25,270
	117,752,575	128,055,761	—10,303,186
Annuity, insurance and pension accounts—			
Transport—pilots pension funds—			
Halifax.....	126,000	144,000	—18,000
Saint John.....	508,300	473,300	35,000
	634,300	617,300	17,000
	118,386,875	128,673,061	—10,286,186

SCHEDULE H**Inactive Loans and Investments—**

Finance—			
1	Loan to China—Export Credits Insurance Act.....	49,426,118	49,426,118
1	Loan to Greece.....	6,525,000	6,525,000
2	Loan to Roumania.....	24,329,262	24,329,262
3	Province of Saskatchewan—seed grain advances, 1908.....	73,691	73,691
4	Implementation of guarantee—Ming Sung Industrial Company Limited...	14,470,310	14,470,310
		94,824,381	94,824,381

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase of decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE I			
Net Debt—			
Balance March 31, 1972.....			17,936,681,625
Deduct:			
Surplus for fiscal year 1972-73—			
Budgetary revenue.....	16,601,603,475		
Less—Budgetary expenditure.....	16,120,734,605		480,868,870
Balance March 31, 1973.....			17,455,812,755

SCHEDULE J

Current and Demand Liabilities—

1 Outstanding cheques.....	751,194,631	737,049,519	14,145,112
2 Accounts payable (that portion paid in April of the next following fiscal year).....	745,900,060	649,746,071	96,153,989
3 Non-interest-bearing notes payable on demand—			
To the Asian Development Bank.....	4,455,250	6,679,228	—2,223,978
To the Caribbean Development Bank.....	1,301,636	763,148	536,488
To the International Development Association.....	78,664,074	25,125,000	53,539,074
	84,420,960	32,569,376	51,851,584
4 Matured debt outstanding—			
Payable in Canadian Dollars—			
Conversion loan, 1958-61, 3 per cent.....	10,000	11,000	—1,000
Conversion loan, 1958-65, 3½ per cent.....	44,950	61,350	—16,400
Conversion loan, 1958-72, 4½ per cent.....	13,843,850		13,843,850
Refunding loan, 1950-68, 2½ per cent.....	343,000	422,500	—79,500
Fifth victory loan, 1943-59, 3 per cent.....	336,500	376,450	—19,950
Sixth victory loan, 1944-60, 3 per cent.....	439,400	460,300	—20,900
Seventh victory loan, 1944-59/62, 3 per cent.....	543,500	576,050	—32,550
Eighth victory loan, 1945-63, 3 per cent.....	668,100	713,900	—45,800
Ninth victory loan, 1945-66, 3 per cent.....	1,398,350	1,586,200	—187,850
Canada savings bonds, series 2.....		102,200	—102,200
Canada savings bonds, series 3.....	76,700	82,400	—5,700
Canada savings bonds, series 4.....	110,500	120,900	—10,400
Canada savings bonds, series 5.....	101,400	108,100	—6,700
Canada savings bonds, series 6.....	203,350	222,900	—19,550
Canada savings bonds, series 7.....	185,400	211,750	—26,350
Canada savings bonds, series 8.....	508,700	587,050	—78,350
Canada savings bonds, series 9.....	389,850	456,150	—66,300
Canada savings bonds, series 10.....	460,550	572,350	—111,800
Canada savings bonds, series 11.....	812,300	1,055,850	—243,550
Canada savings bonds, series 12.....	2,561,450	3,702,950	—1,141,500
Canada savings bonds, series 14.....	2,105,800	2,884,900	—779,100
Canada savings bonds, series 15.....	2,958,500	4,397,050	—1,438,550
Canada savings bonds, series 16.....	4,266,000	8,633,500	—4,367,500
Loan of 1957-59/60, 3 per cent.....	2,000	2,000	
Loan of 1958/59-61, 3 per cent.....	6,000	6,000	
Loan of 1958-70, 3½ per cent.....	72,500	290,000	—217,500
Loan of 1959/60-62, 5½ per cent.....	25,000	27,000	—2,000
Loan of 1959-63, 4 per cent.....	1,000	1,000	
Loan of 1960-63, 4 per cent.....		1,000	—1,000
Loan of 1960-63, 5½ per cent.....	6,000	7,000	—1,000
Loan of 1960-69, 5½ per cent.....	39,000	61,000	—22,000
Loan of 1961-62, 3 per cent.....		1,000	—1,000
Loan of 1961-64, 4 per cent.....	2,000	2,000	
Loan of 1961-64, 4 per cent.....	6,000	6,000	
Loan of 1961-66, 4½ per cent.....	2,000	2,000	
Loan of 1961/63-67, 4½ per cent.....	10,000	11,000	—1,000
Loan of 1962/63-65, 4½ per cent.....	4,000	4,000	
Loan of 1962-68, 4½ per cent.....	1,000	13,000	—12,000

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE J—Continued			
Current and Demand Liabilities—Continued			
Matured dept outstanding—			
Payable in Canadian Dollars— <i>Concluded</i>			
Loan of 1962-69, 5½ per cent.....	42,000	85,000	-43,000
Loan of 1962-69, 5½ per cent.....	14,000	25,000	-11,000
Loan of 1963-64, 3½ per cent.....	1,000	2,000	-1,000
Loan of 1963/64-66, 4½ per cent.....	5,000	5,000	
Loan of 1963/64-68, 5 per cent.....	18,000	25,000	-7,000
Loan of 1964/65-67, 3½ per cent.....	1,000	1,000	
Loan of 1964-68, 4½ per cent.....		18,000	-18,000
Loan of 1964-69, 5 per cent.....	8,000	16,000	-8,000
Loan of 1964-71, 5 per cent.....	73,000	195,000	-122,000
Loan of 1965-67, 4½ per cent.....	1,000	1,000	
Loan of 1965-69, 5½ per cent.....	9,000	28,000	-19,000
Loan of 1965-69, 5½ per cent.....	2,000	2,000	
Loan of 1965-70, 5 per cent.....	51,000	105,000	-54,000
Loan of 1966-67, 4 per cent.....	2,000	3,000	-1,000
Loan of 1966-67, 4½ per cent.....	9,000	9,000	
Loan of 1966-68, 5½ per cent.....	2,000	2,000	
Loan of 1966-69, 5½ per cent.....	23,000	39,000	-16,000
Loan of 1966-70, 5 per cent.....	19,000	55,000	-36,000
Loan of 1966-70, 5½ per cent.....	41,000	54,000	-13,000
Loan of 1967/68-69, 5½ per cent.....	1,000	2,000	-1,000
Loan of 1967-69, 5½ per cent.....	5,000	10,000	-5,000
Loan of 1967-71, 6 per cent.....	146,000	1,064,000	-918,000
Loan of 1967/68-71, 6 per cent.....	36,000	86,000	-50,000
Loan of 1968-69, 6½ per cent.....	3,000	3,000	
Loan of 1968-70, 6 per cent.....	1,000	12,000	-11,000
Loan of 1968-70, 7 per cent.....	27,000	66,000	-39,000
Loan of 1968-70, 6½ per cent.....	5,000	5,000	
Loan of 1968-70, 6½ per cent.....		6,000	-6,000
Loan of 1968-71, 6½ per cent.....	18,000	74,000	-56,000
Loan of 1968-71, 6½ per cent.....	16,000	23,000	-7,000
Loan of 1969-70, 7 per cent.....	1,000	2,000	-1,000
Loan of 1969-70, 7½ per cent.....	55,000	63,000	-8,000
Loan of 1969-70, 7½ per cent.....	11,000	36,000	-25,000
Loan of 1969-70, 8 per cent.....	13,000	18,000	-5,000
Loan of 1969-70, 8 per cent.....	5,000	23,000	-18,000
Loan of 1969-71, 8 per cent.....	35,000	208,000	-173,000
Loan of 1969-72, 7½ per cent.....	117,000		117,000
Loan of 1969-73, 8 per cent.....	1,161,000		1,161,000
Loan of 1970-71, 8 per cent.....	26,000	69,000	-43,000
Loan of 1970/71-72, 5½ per cent.....	92,000		92,000
Loan of 1970-72, 6½ per cent.....	20,000		20,000
Loan of 1970-73, 7 per cent.....	173,000		173,000
Treasury bills.....	629,000	777,000	-148,000
	35,481,650	30,996,800	4,484,850
Payable in United Kingdom Pounds—			
Loan of 1933/34-63 Newfoundland stock, 3 per cent.....	29,161	31,269	-2,108
Payable in United States Dollars—			
Loan of 1936-61, 3½ per cent.....		8,972	-8,972
	35,510,811	31,037,041	4,473,770
5 Interest due and outstanding—			
Unpaid interest—			
Domestic loans.....	842,091,026	558,973,749	283,117,277
Germany loans.....	29,022	19,749	9,273
London loans.....	32,614	34,373	-1,759
New York loans.....	140,211	128,511	11,700
	842,292,873	559,156,382	283,136,491
6 Interest accrued.....			
	584,559,472	539,824,615	44,734,857

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE J			
Current and Demand Liabilities—Concluded			
Other current liabilities—			
7 Accrued salaries and wages.....	37,559,969	27,820,809	9,739,160
9 Agriculture—hog and lamb premiums—outstanding warrants.....	48,880	54,990	—6,110
9 Outstanding post office money orders.....	38,400,502	33,784,766	4,615,736
10 Post Office account.....		554,795	—554,795
11 Eldorado Mining and Refining Limited—unpresented capital stock.....	24,384	24,384	
12 Bank of Canada—outstanding cheques settlement account.....	1,226,157	1,083,797	142,360
13 Letter of credit—outstanding cheques.....		4,999,642	—4,999,642
14 Miscellaneous departmental payroll deductions.....	4,423,440	11,547,114	—7,123,674
15 Outstanding imprest account cheques.....	120,324	91,932	28,392
16 Unemployment insurance account—outstanding warrants.....	48,776,881	51,833,657	—3,056,776
17 Refundable corporation income tax.....	526,529	1,904,574	—1,378,045
	131,107,066	133,700,460	—2,593,394
	3,174,985,873	2,683,083,464	491,902,409

SCHEDULE K

Deposit and Trust Accounts—

Agriculture—			
1 Canada Grain Act—interest clearing account.....			
2 Canadian Dairy Commission.....	20,255,234	18,856,577	1,398,657
3 Commonwealth institute of biological control.....	5,750	20,940	—15,190
4 Contractors holdbacks.....	33,707	44,357	—10,650
5 Fees paid in advance.....	804,526		804,526
6 Prairie farm emergency fund.....	12,262,010	14,367,404	—2,105,394
7 Racetrack supervision account.....	139,994	143,572	—3,578
Communications—			
4 Contractors holdbacks.....	8,280	17,140	—8,860
Consumer and Corporate Affairs—			
9 Estate fund—Bankruptcy Act.....	66,745	68,002	—1,257
10 Security deposits—Bankruptcy Act.....	601,800	579,800	22,000
11 Unclaimed dividends and undistributed assets—Bankruptcy Act.....	1,014,608	927,513	87,095
12 Poor debtor revenue trust accounts.....	77,063		77,063
Energy, Mines and Resources—			
4 Contractors holdbacks.....	163,937	288,383	—124,446
13 Emergency gold mining assistance—holdbacks.....	228,776	1,472,078	—1,243,302
14 Guarantee deposits—oil and gas.....	47,012,463	40,588,330	6,424,133
15 Miscellaneous project deposits.....	243,855	341,062	—97,207
Environment—			
4 Contractors holdbacks.....	140,983	146,366	—5,383
16 Fishing vessel insurance plan.....	1,192,175	852,484	339,691
17 Great Lakes Fishery Commission—lamprey research and control.....	3,206	433	2,773
18 Guarantee deposits.....	1,490	1,395	95
8 Instalment purchase of bonds, public service.....	768	768	
19 Miscellaneous project deposits.....	49,111	37,843	11,268
External Affairs—			
20 Canadian Foundation in Rome.....	562,683	554,296	8,387
Canadian International Development Agency—			
4 Contractors holdbacks.....	4,030,900	2,574,027	1,456,873
21 Guarantee deposits.....	735	735	
22 International agencies—travel account.....	6,073	5,185	888
4 Contractors holdbacks.....	404,007	454,460	—50,453
23 Passport office unearned fees, etc.....	11,703	85,592	—73,889
Finance—			
24 Common school funds—Ontario and Quebec.....	2,677,771	2,677,771	

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE K—Continued			
Deposit and Trust Accounts—Continued			
Finance—Concluded			
25 Crown corporations deposits—			
Atomic Energy of Canada Limited.....	1,000,000	3,000,000	—2,000,000
Crown Assets Disposal Corporation.....	600,000	700,000	—100,000
Export Development Corporation—interest-bearing.....	43,975,579	43,975,579	
Royal Canadian Mint.....		347,883	—347,883
Royal Canadian Mint—coin sets.....	1,900,000		1,900,000
26 Foreign claims fund.....	995,826	446,624	549,202
27 Investors indemnity fund.....	15,583	15,583	
28 King George V silver jubilee cancer fund for Canada.....	71,058	76,279	—5,221
29 Provincial tax collection agreements account.....	224,479,627	216,513,073	7,966,554
30 Public officers guarantee account.....	200,959	280,774	—79,815
31 Roumania claims fund.....	48,426		48,426
32 Unclaimed dividends and undistributed assets—Winding-up Act.....	621,263	622,008	—745
33 War claims fund—world war 1.....	261,935	246,992	14,943
34 War claims fund—world war 2.....	1,283,502	1,294,578	—11,076
Auditor General's office—			
35 United Nations suspense account.....			
Insurance—			
36 Civil service insurance minor beneficiaries.....	4,792	5,742	—950
Indian Affairs and Northern Development—			
4 Contractors holdbacks.....	995,121	1,008,993	—13,872
37 Guarantee deposits.....	58,143,768	75,717,339	—17,573,571
38 Hospital health and welfare tax funds—Alberta national parks.....	8,155	9,002	—847
Indian Affairs—			
39 Fines—Indian Act.....	103,314	98,908	4,406
40 Guarantee deposits—reserve resources.....	406,588	376,692	29,896
41 Guarantee deposits—rotating herds.....	75,698	72,590	3,108
42 Indian agencies revenue trust bank accounts.....	534,308	276,067	258,241
43 Indian band funds.....	32,673,145	29,936,339	2,736,806
44 Indian band funds—shares and certificates.....	20,000	20,000	
45 Indian compensation funds.....	118,482	269,320	—150,838
46 Indian contributions to the subsidy housing program.....	115,150	146,131	—30,981
47 Indian estate accounts.....	888,259	837,229	51,030
48 Indian rental suspense account.....	2,346,448	512,419	1,834,029
49 Indian savings accounts.....	554,030	542,126	11,904
50 Indian special accounts.....	27,216	34,618	—7,402
51 Land assurance fund.....	149,636	136,143	13,493
52 Prepayments—Eskimo small boats assistance.....		544	—544
Industry, Trade and Commerce—			
4 Contractors holdbacks.....	459,932	171,559	288,373
53 Deposits respecting capital cost allowances on commercial and fishing vessels.....	8,365,702	9,006,797	—641,095
54 Statistics Canada revolving fund.....	198,397	358,069	—159,672
4 Statistics Canada—contractors holdbacks.....		7,529	—7,529
Justice—			
55 Courts unclaimed trust funds.....	3,459	3,459	
56 Federal court fees—prepayment.....	2,209	1,567	642
57 Federal court—Montreal admiralty division trust fund.....	824	824	
58 Federal court including admiralty.....	1,192,821	362,860	829,961
59 Tax appeal board fees.....	19,055	36,511	—17,456
Labour—			
60 Fair wages suspense account.....	77,786	172,588	—94,802
Information Canada—			
61 Labour (Standards) Code.....	279,760	369,229	—89,469
62 Revolving fund.....		44,505	—44,505
63 Deposits for publications.....	196,493	204,784	—8,291

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE K—Continued			
Deposit and Trust Account—Concluded			
Manpower and Immigration—			
4 Contractors holdbacks.....	2,963,855		2,963,855
64 Immigration guarantee fund.....	3,658,191	2,729,327	928,864
National Defence—			
4 Contractors holdbacks.....	2,147,269	2,293,804	—146,535
65 Estates—armed services.....	203,857	102,461	101,396
66 Extra-mural grants—Defence Research Board.....	60,207	51,671	8,536
Foreign governments—			
67 United Kingdom.....	416,036	2,882,504	—2,466,468
68 United States of America.....	5,174	4,902	272
69 Other.....		812	—812
70 Herbert Lott naval trust fund.....	1,025	963	62
8 Instalment purchase of bonds—public service.....	6,535,143	5,431,945	1,103,198
71 Permanent services deferred pay.....	3,622,440	3,352,317	270,123
72 Saclant Westlant fleet broadcast project.....	327,935	322,973	4,962
73 Strathcona trust fund.....	500,000	500,000	
74 Suffield experimental station—blast trials.....		32,363	—32,363
National Health and Welfare—			
75 Health insurance supplementary fund.....	34,533	58,394	—23,861
76 World health organization.....	17,987	18,233	—246
National Revenue—			
Customs and Excise—			
77 Guarantee deposits.....	4,432,914	4,478,526	—45,612
78 Temporary deposits received from importers.....	704,225	639,030	65,195
Taxation—			
79 Income tax appeals—security deposits.....	1,600	2,000	—400
80 Gift tax collections—provinces.....	146,331		146,331
81 Succession duties collections—provinces.....	5,914,770		5,914,770
Post Office—			
4 Contractors holdbacks.....	1,164	393	771
82 Guarantee fund—bonds.....	521,500	511,500	10,000
83 Guarantee fund—cash.....	14,953	9,053	5,900
84 Philatelic trust account.....	307,022	271,329	35,693
85 Post Office savings bank.....	3,424,718	3,565,541	—140,823
Privy Council—			
86 Chief Electoral Officer—candidates election deposits.....			
Public Works—			
87 Burrard Dry Dock pontoons—replacement fund.....	214,613	208,317	6,296
4 Contractors holdbacks.....	10,411,345	9,566,542	844,803
88 Fraser River (New Westminster railway bridge) maintenance.....	373,345	351,331	22,014
Regional Economic Expansion—			
4 Contractors holdbacks.....	154,336	162,715	—8,379
89 Deposits for sharing cost of certain projects.....	6,630	6,322	308
Secretary of State—			
90 National Film Board—operating account.....	565,166		565,166
91 National Library—special operating account.....	4,947	7,065	—2,118
National Museums of Canada—			
92 Special account.....	197,710	280,565	—82,855
93 Trust account.....	97,322	80,199	17,123
94 National Second Century Fund of British Columbia.....	4,784,078	4,614,836	169,242
Public Archives—			
95 Mackenzie King trust account.....	302,004	290,780	11,224
96 Provincial sales tax collections—Ontario.....	944	381	563
97 Revolving Fund.....	6,009		6,009

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase of decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE K—Concluded			
Deposit and Trust Accounts—Concluded			
Solicitor General—			
Correctional Services—			
4	Contractors holdbacks.....	32,262	32,262
98	Inmates earnings.....	842,705	170,952
99	Inmates trust funds—unclaimed.....	4,644	626
100	Provincial sales tax collections.....	1,283	1,703
			—420
Royal Canadian Mounted Police—			
101	Benefit fund.....	434,080	256,090
8	Instalment purchase of bonds—public service.....	2,217,544	1,711,831
			505,713
Supply and Services—			
102	Bonds deposited by insurance companies and others—interest clearing accounts.....	89	89
103	Contractors security deposits (sundry departments)—		
	Bonds.....	1,412,459	1,118,550
	Cash.....	1,474,698	1,754,596
	Certified cheques.....	166,077	249,592
8	Instalment purchase of bonds—public service (sundry departments).....	15,260,058	13,767,532
104	Royal Canadian Mint Account.....	798,045	590,341
			207,704
Transport—			
105	Air Canada—advance for construction at airports.....	14,212	31,168
4	Contractors holdbacks.....	4,971,490	4,393,069
			578,421
106	Crown corporation deposits—		
	Canadian National (West Indies) Steamships, Limited.....	95,000	95,000
107	Loran C—United States Coast Guard—deposit account.....	700	33,383
108	Maritime pollution claims fund.....	8,197,724	475,622
			7,722,102
109	National Harbours Board—		
	Special account No. 1.....	1,435,651	1,084,669
	Special account No. 2.....	183,566	211,983
	Special account No. 3.....	198,363	157,658
	Special account No. 4.....	11,682,956	21,828,237
110	Province of Newfoundland—social security assessment collections.....	107	1,277
111	Unclaimed moneys due Canadian seamen.....	5,895	3,961
112	United Kingdom—advance for services at Goose Bay.....	107,688	91,713
			15,975
Treasury Board—			
National Research Council—			
4	Contractors holdbacks.....	13,554	21,950
113	Special fund.....	2,092,840	1,961,813
114	Trust fund.....	373,064	270,592
			102,472
Veterans Affairs—			
115	Army benevolent fund.....	4,342,253	4,313,698
116	Canadian Pension Commission—administration trust fund.....	15,380,057	14,257,031
4	Contractors holdbacks.....	74,057	74,057
117	Estates Fund.....	5,448	905
118	Veterans administration and welfare trust fund.....	357,738	365,898
119	Veterans care trust fund.....	9,509,740	9,331,693
			178,047
Soldier Settlement and Veterans Land Acts—			
4	Contractors holdbacks.....	230	230
120	Indian and Eskimo housing assistance trust account.....	85,504	66,735
121	Veterans Land Act trust accounts general.....	5,870,485	4,871,320
			999,165
	616,138,223	600,191,074	15,947,149

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE L			
Annuity, Insurance and Pension Accounts—			
SOCIAL SECURITY ACCOUNTS			
1 Canada Pension Plan.....	5,792,997,153	4,778,458,561	1,014,538,592
2 Old Age Security Fund.....	335,750,044	641,100,004	— 305,349,960
3 Unemployment Insurance Account.....			
	6,128,747,197	5,419,558,565	709,188,632
OTHER			
4 Agriculture—crop reinsurance fund.....	5,166,962	4,367,245	799,717
Finance—			
5 Insurance—civil service insurance fund.....	21,598,601	22,104,742	— 506,141
Manpower and Immigration—			
Unemployment Insurance Commission—			
6 Annuities agents pension account.....	126,123	140,156	— 14,033
7 Government annuities.....	1,290,745,396	1,303,789,904	— 13,044,508
National Defence—			
8 Canadian forces superannuation account.....	4,339,254,430	3,960,102,369	379,152,061
9 Regular forces death benefit account.....	22,775,598	22,091,567	684,031
Parliament—			
10 Members of Parliament retiring allowances account.....	5,948,622	5,410,670	537,952
Solicitor General—			
Royal Canadian Mounted Police—			
11 Dependents pension fund.....	8,603,660	8,516,914	86,746
12 Superannuation account.....	269,053,975	223,657,502	45,396,473
13 Transport—pilots pension fund—			
Halifax.....	130,748	143,795	— 13,047
Saint John.....	512,023	481,504	30,519
Treasury Board—			
14 Hospital insurance outside Canada.....	542,147	611,103	— 68,956
15 Public service death benefit account.....	26,996,844	24,560,523	2,436,321
16 Public service superannuation account.....	4,945,750,813	4,488,549,951	457,200,862
17 Supplementary retirement benefit account.....	21,427,021	13,735,513	7,691,508
18 Retirement fund.....	33,795	36,401	— 2,606
Veterans Affairs—			
19 Returned soldiers insurance fund.....	7,626,495	8,268,251	— 641,756
20 Veterans insurance fund.....	33,270,955	33,116,531	154,424
21 Veterans Land Act fire insurance fund.....	36,700	36,700	
22 Veterans Land Act insurance account.....	103,564	103,498	66
	10,999,704,472	10,119,824,839	879,879,633
	17,128,451,669	15,539,383,404	1,589,068,265

SCHEDULE M**Undisbursed Balances of Appropriations to Special Accounts—**

1 Agriculture—reserve for wheat inventory reduction payments.....	11,308,242	26,926,841	— 15,618,599
2 External Affairs—international assistance account.....	97,053,760	91,243,357	5,810,403
National Defence—			
3 Replacement of material, sec. 11, National Defence Act.....	3,731,226	1,529,781	2,201,445
4 Surplus crown assets.....	5,282,986	12,740,074	— 7,457,088

Schedules to Statement of Assets and Liabilities—Continued

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
SCHEDULE M—Concluded			
Undisbursed Balances of Appropriations to Special Accounts—Concluded			
Secretary of State—			
5 Centennial of Confederation fund.....		792,617	—792,617
6 National Library of Canada purchase account.....	290,709	190,897	99,812
7 National Museums of Canada purchase account.....	1,430,291	1,243,820	186,471
8 Transport—railway grade crossing fund.....	10,688,192	6,393,621	4,294,571
Treasury Board—			
9 Reserve for salary revisions 1968-69, 1969-70 and 1970-71.....	36,765,140	37,638,266	—873,126
Urban Affairs—			
10 National Capital Commission—national capital fund.....	21,000,000	12,000,000	9,000,000
	187,550,546	190,699,274	—3,148,728
SCHEDULE N			
Provision for Compound Interest on Canada Savings Bonds—			
1 Canada savings bonds—			
Series 21.....	4,867,464	6,573,810	—1,706,346
Series 22.....	1,796,310	2,243,121	—446,811
Special replacement series.....	4,740,394	3,773,379	967,015
Series 23.....	7,127,780	6,554,543	573,237
Series 24.....	52,992,078	34,707,457	18,284,621
Series 25.....	8,025,302	3,011,769	5,013,533
Series 26.....	1,614,343		1,614,343
	81,163,671	56,864,079	24,299,592
SCHEDULE O			
Deferred Credits—			
Energy, Mines and Resources—			
1 Atomic Energy of Canada Limited—deferred interest.....	384,452	156,848	227,604
External Affairs—			
10 Canadian International Development Agency.....	175,475		175,475
Finance—			
2 Deferred interest—United Kingdom Financial Agreement Act, 1946.....	101,077,267	101,077,267	
Federal-provincial special development loans—British Columbia.....	6,013		6,013
Federal-provincial employment loans—New Brunswick.....	54,736		54,736
3 Saint John Harbour Bridge Authority—deferred interest.....	13,964	13,964	
4 Unamortized premiums on loans.....	1,905,082	1,607,038	298,044
Indian Affairs and Northern Development—			
5 Capitalized interest—Northern Canada Power Commission.....	2,131,780	2,167,575	—35,795
Regional Economic Expansion—			
6 Capitalized interest—Northern Canada Power Commission.....	18,828,599	15,954,728	2,873,871
Supply and Services—			
Agreements of sale of crown assets—			
7 Renfrew Aircraft and Engineering Company Limited.....		201,670	—201,670
8 Crown Assets Disposal Corporation—government equity in agency account.....	16,249,319	18,977,877	—2,728,558
Transport—			
9 Deferred interest—The St. Lawrence Seaway Authority.....	122,420,416	91,578,517	30,841,899
	263,247,103	231,735,484	31,511,619

Schedules to Statement of Assets and Liabilities—Continued

		1973	1972	Net increase or decrease (—) during 1972-73
		\$	\$	\$
SCHEDULE P				
Suspense Accounts—				
1	Agriculture.....	614	682,472	— 681,858
2	Unclaimed warrants.....	495	495	
1	Communications.....		7,750	— 7,750
3	Private commercial broadcasting licences.....	32,450	22,200	10,250
1	Consumer and Corporate Affairs.....	100,275	75,727	24,548
1	Energy, Mines and Resources.....	20,647	6,551	14,096
1	Environment.....	124,576	125,428	— 852
1	External Affairs.....	280,810	142,201	138,609
1	Canadian International Development Agency.....	7,868	9,350	— 1,482
1	Finance.....	3,390	3,390	
4	Loan subscriptions at credit of subscribers in arrears.....	75,447	74,248	1,199
5	Matured bonds and interest unclaimed.....	199,804	197,725	2,079
1	Unallocated funds.....	60,853	72,440	— 11,587
6	Unclaimed cheques.....	1,923,133	1,701,321	221,812
7	Unclaimed government drafts.....	835	830	5
8	Unclaimed war savings certificates and stamps.....	317,139	316,784	355
9	Unredeemable coupons—			
	Canada.....	49,970	49,968	2
	New York.....	2,208	2,204	4
1	Insurance.....	3,113		3,113
1	Indian Affairs and Northern Development.....	9,038	35,652	— 26,614
1	Industry, Trade and Commerce.....	748,650	406,275	342,375
10	Expo 67 winding-up suspense account.....	88,323	1,743	86,580
1	Statistics Canada.....	27	27	
1	Justice.....	511	496	15
11	Repayment defalcations.....			
1	Labour.....	726		726
1	Manpower and Immigration.....	13,396	14,757	— 1,361
1	National Defence.....	30,042	1,188,826	— 1,158,784
1	National Health and Welfare.....	2,635	854	1,781
National Revenue—				
12	Customs and Excise.....	14,634	26,269	— 11,635
1	Taxation.....		224	— 224
Parliament—				
1	House of Commons.....	74,979	3,000	71,979
1	Library of Parliament.....	591 dr		— 591
1	Privy Council.....	207		207
1	Public Works.....	13,740	208,454	— 194,714
1	Regional Economic Expansion.....	1,862	3,785	— 1,923
1	Science and Technology—			
	Science Council of Canada.....	1,427		1,427
1	Secretary of State.....		4,616	— 4,616
1	National Museums of Canada.....	6,739	15,932	— 9,193
1	Public Archives.....	6,670	306	6,364
1	Public Service Commission.....		31,353	— 31,353
1	Solicitor General.....	23,312	71,848	— 48,536
1	Supply and Services.....	71,334	2,884	68,450
1	Canadian Government Printing Bureau.....			
1	Transport.....	62,281	462,542	— 400,261
13	Radio message tolls.....		10	— 10
1	Treasury Board.....	248	30	218
1	National Research Council.....	5,470	31,798	— 26,328
1	Urban Affairs.....	60,037		60,037
1	Veterans Affairs.....	10		10
		4,439,334	6,002,765	— 1,563,431

Schedules to Statement of Assets and Liabilities—Continued

				Annual ⁽¹⁾ interest	1973	1972	Net increase or decrease (—) during 1972-73
				\$	\$	\$	\$
SCHEDULE Q							
Unmatured debt—							
Bonds							
Payable in Canadian Dollars—							
1	1936, 3 per cent.....	P. 1		1,650,000	55,000,000	55,000,000	
2	1956-98, 3½ per cent.....	T. 15		7,389,188	197,045,000	197,045,000	
3	1958-72, 4½ per cent.....	T. 28				717,203,100	-717,203,100
4	1958-83, 4½ per cent.....	T. 29		89,670,575	1,992,679,450	1,992,679,450	
Canada Savings Bonds—							
5	1958-73, 3¼-4½ per cent.....	S. 13		540,817	12,725,100	14,094,350	-1,369,250
5	1962-76, 4½-5½ per cent.....	S. 17		3,954,230	71,895,100	80,254,400	-8,359,300
5	1963-75, 4½-5½ per cent.....	S. 18		2,534,573	46,083,150	51,301,400	-5,218,250
5	1964-74, 4½-5½ per cent.....	S. 19		2,380,725	43,285,900	47,853,600	-4,567,700
5	1965-77, 4½-5½ per cent.....	S. 20		1,725,654	40,946,600	45,368,500	-4,421,900
5	1966-79, 5-6 per cent.....	C.S.		10,983,024	199,691,350	212,148,200	-12,456,850
5	1967-80, 5½-6 per cent.....	S. 22		5,455,600	103,916,200	113,513,700	-9,597,500
5	1968-78, 6-7 per cent.....	R.S.		14,140,935	202,013,350	210,428,450	-8,415,100
5	1968-82, 5½-7 per cent.....	S. 23		29,590,930	438,384,150	465,998,800	-27,614,650
5	1969-78, 7-8½ per cent.....	S. 24		338,726,491	4,105,775,650	4,235,289,850	-129,514,200
5	1970-81, 6½-8 per cent.....	S. 25		127,479,316	1,644,894,400	1,757,591,700	-112,697,300
6	1971-80, 5½-7½ per cent.....	S. 26		140,143,632	2,076,201,950	2,478,292,050	-402,090,100
7	1972-84, 5½-7½ per cent.....	S. 27		110,186,777	2,003,395,950		2,003,395,950
8	1953/58-78, 3½ per cent.....	T. 5		7,796,681	207,911,500	207,911,500	
9	1954-76, 3½ per cent.....	T. 11		8,029,011	247,046,500	247,046,500	
10	1954-79, 3½ per cent.....	T. 13		11,155,511	343,246,500	343,246,500	
10	1959-75, 5½ per cent.....	T. 36		17,069,855	310,361,000	310,361,000	
10	1960-76, 5½ per cent.....	T. 38		23,990,890	436,198,000	436,198,000	
11	1962-80, 5½ per cent.....	AT. 14		5,365,030	97,546,000	104,822,500	-7,276,500
10	1963-88, 5 per cent.....	AT. 21		5,000,000	100,000,000	100,000,000	
10	1964-88, 5 per cent.....	CT. 9		2,500,000	50,000,000	50,000,000	
10	1964/65-90, 5½ per cent.....	CT. 12		11,812,500	225,000,000	225,000,000	
10	1965-73, 5 per cent.....	CT. 17		13,750,000	275,000,000	275,000,000	
10	1965-75, 5½ per cent.....	CT. 24		2,750,000	50,000,000	50,000,000	
12	1966-80, 5½ per cent.....	CT. 26		3,346,668	60,848,500	73,831,500	-12,983,000
10	1966/67-80, 5½ per cent.....	F. 3		8,704,905	158,271,000	158,271,000	
10	1966/67-92, 5½ per cent.....	F. 6		12,937,500	225,000,000	225,000,000	
10	1967-73, 5 per cent.....	F. 11		10,000,000	200,000,000	200,000,000	
13	1967-73, 6½ per cent.....	F. 22		14,054,688	224,875,000	225,000,000	-125,000
10	1967/71-74, 5½ per cent.....	F. 14		9,625,000	175,000,000	175,000,000	
10	1967-75, 5½ per cent.....	F. 9		3,850,000	70,000,000	70,000,000	
10	1967-90, 5½ per cent.....	F. 12		6,562,500	125,000,000	125,000,000	
14	1967-94, 6½ per cent.....	F. 23		7,812	125,000		125,000
10	1968-73, 7 per cent.....	F. 25		33,250,000	475,000,000	475,000,000	
10	1968-74, 7 per cent.....	F. 28		17,500,000	250,000,000	250,000,000	
10	1968-75, 6½ per cent.....	F. 32		13,000,000	200,000,000	200,000,000	
10	1968-95, 6½ per cent.....	F. 33		6,500,000	100,000,000	100,000,000	
15	1969-72, 7½ per cent.....	F. 37			235,000,000		-235,000,000
16	1969-73, 8 per cent.....	F. 43			110,000,000		-110,000,000
17	1969-74, 7½ per cent.....	F. 38		9,062,500	125,000,000	125,000,000	
18	1969/70-74, 8 per cent.....	F. 46		33,945,920	424,324,000	424,828,000	-504,000
10	1969-78, 8 per cent.....	F. 41		10,000,000	125,000,000	125,000,000	
19	1969/70-86, 8 per cent.....	F. 47		54,080	676,000	172,000	504,000
15	1970-72, 6½ per cent.....	F. 53				215,000,000	-215,000,000
20	1970/71-72, 5½ per cent.....	F. 59				225,000,000	-225,000,000
16	1970-73, 7 per cent.....	F. 50				150,000,000	-150,000,000
10	1970-73, 6½ per cent.....	F. 54		9,750,000	150,000,000	150,000,000	
10	1970-73, 6½ per cent.....	F. 58		13,500,000	200,000,000	200,000,000	
10	1970-74, 6 per cent.....	F. 60		12,000,000	200,000,000	200,000,000	
10	1970-75, 7½ per cent.....	F. 51		16,312,500	225,000,000	225,000,000	
10	1970-75, 7½ per cent.....	F. 55		18,850,000	260,000,000	260,000,000	
21	1970-75, 7½ per cent.....	F. 56		32,625,000	450,000,000	450,000,000	
10	1970-77, 7 per cent.....	F. 52		35,000,000	500,000,000	500,000,000	
22	1971/72-73, 5½ per cent.....	F. 69		15,750,000	300,000,000	150,000,000	150,000,000
10	1971-74, 5 per cent.....	F. 62		17,500,000	350,000,000	350,000,000	
10	1971-74, 4½ per cent.....	F. 70		5,312,500	125,000,000	125,000,000	

Schedules to Statement of Assets and Liabilities—Continued

		Annual ⁽¹⁾ interest	1973	1972	Net increase or decrease (—) during 1972-73
		\$	\$	\$	\$
SCHEDULE Q—Continued					
Unmatured debt—Continued					
Bonds—Continued					
Payable in Canadian Dollars—Continued					
Canadian Savings Bonds—Continued					
10	1971-76, 5½ per cent.....	F. 63	21,725,000	395,000,000	395,000,000
10	1971-76, 5½ per cent.....	F. 65	7,187,500	125,000,000	125,000,000
23	1971-76, 6¼ per cent.....	F. 67	21,875,000	350,000,000	350,000,000
24	1971/72/73-79, 6¼ per cent.....	F. 66	38,025,000	585,000,000	100,000,000
10	1971-79, 5½ per cent.....	F. 71	12,937,500	225,000,000	225,000,000
10	1971-80, 6¼ per cent.....	F. 64	12,500,000	200,000,000	200,000,000
10	1971-89, 6¼ per cent.....	F. 61	10,125,000	150,000,000	150,000,000
10	1972-74, 5½ per cent.....	F. 73	11,500,000	200,000,000	200,000,000
10	1972-77, 6¼ per cent.....	F. 72	14,625,000	225,000,000	225,000,000
25	1972-77, 7 per cent.....	F. 74	45,500,000	650,000,000	650,000,000
Special non-marketable bonds—					
26	Canada pension plan investment fund—				
	1966-86, 5.29 per cent.....		5,396	102,000	102,000
	1966-86, 5.42 per cent.....		7,805	144,000	144,000
	1966-86, 5.37 per cent.....		8,270	154,000	154,000
	1966-86, 5.39 per cent.....		7,869	146,000	146,000
	1966-86, 5.40 per cent.....		7,884	146,000	146,000
	1966-86, 5.44 per cent.....		8,758	161,000	161,000
	1966-86, 5.48 per cent.....		8,165	149,000	149,000
	1966-86, 5.60 per cent.....		7,728	138,000	138,000
	1966-86, 5.51 per cent.....		7,987	145,000	145,000
	1966-86, 5.51 per cent.....		6,557	119,000	119,000
	1967-87, 5.61 per cent.....		10,154	181,000	181,000
	1967-87, 5.49 per cent.....		5,929	108,000	108,000
	1967-87, 5.36 per cent.....		10,774	201,000	201,000
	1967-87, 5.39 per cent.....		10,241	190,000	190,000
	1967-87, 5.37 per cent.....		11,008	205,000	205,000
	1967-87, 5.48 per cent.....		10,357	189,000	189,000
	1967-87, 5.56 per cent.....		11,120	200,000	200,000
	1967-87, 5.61 per cent.....		11,725	209,000	209,000
	1967-87, 5.61 per cent.....		10,603	189,000	189,000
	1967-87, 5.69 per cent.....		10,128	178,000	178,000
	1967-87, 6.14 per cent.....		9,947	162,000	162,000
	1967-87, 6.27 per cent.....		22,760	363,000	363,000
	1968-88, 6.44 per cent.....		18,354	285,000	285,000
	1968-88, 6.51 per cent.....		20,311	312,000	312,000
	1968-88, 6.53 per cent.....		40,029	613,000	613,000
	1968-88, 6.53 per cent.....		46,951	719,000	719,000
	1968-88, 6.71 per cent.....		36,167	539,000	539,000
	1968-88, 6.61 per cent.....		34,174	517,000	517,000
	1968-88, 6.59 per cent.....		41,781	634,000	634,000
	1968-88, 6.79 per cent.....		37,956	559,000	559,000
	1968-88, 6.66 per cent.....		39,627	595,000	595,000
	1968-88, 6.44 per cent.....		31,041	482,000	482,000
	1968-88, 6.40 per cent.....		36,544	571,000	571,000
	1968-88, 6.62 per cent.....		28,996	438,000	438,000
	1968-88, 6.76 per cent.....		23,187	343,000	343,000
	1969-89, 6.92 per cent.....		20,414	295,000	295,000
	1969-89, 7.17 per cent.....		17,136	239,000	239,000
	1969-89, 7.11 per cent.....		28,084	395,000	395,000
	1969-89, 7.16 per cent.....		25,561	357,000	357,000
	1969-89, 7.19 per cent.....		27,610	384,000	384,000
	1969-89, 7.26 per cent.....		23,668	326,000	326,000
	1969-89, 7.45 per cent.....		36,058	484,000	484,000
	1969-89, 7.46 per cent.....		30,213	405,000	405,000
	1969-89, 7.47 per cent.....		27,564	369,000	369,000
	1969-89, 7.60 per cent.....		25,840	340,000	340,000
	1969-89, 7.94 per cent.....		22,470	283,000	283,000
	1969-89, 7.83 per cent.....		17,148	219,000	219,000

Schedules to Statement of Assets and Liabilities—Continued

	Annual ⁽¹⁾ interest	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$	\$
SCHEDULE Q—Concluded				
Unmatured debt—Concluded				
Bonds—Concluded				
Special non-marketable bonds—Concluded				
Canada pension plan investment fund—Concluded				
1970-90, 8.17 per cent.....	17,647	216,000	216,000	
1970-90, 8.33 per cent.....	17,160	206,000	206,000	
1970-90, 8.29 per cent.....	38,963	470,000	470,000	
1970-90, 8.14 per cent.....	23,443	288,000	288,000	
1970-90, 7.85 per cent.....	48,121	613,000	613,000	
1970-90, 8.08 per cent.....	46,541	576,000	576,000	
1970-90, 8.12 per cent.....	37,271	459,000	459,000	
1970-90, 8.08 per cent.....	37,572	465,000	465,000	
1970-90, 8.00 per cent.....	36,080	451,000	451,000	
1970-90, 7.98 per cent.....	33,356	418,000	418,000	
1970-90, 7.91 per cent.....	27,606	349,000	349,000	
1970-90, 7.91 per cent.....	45,878	580,000	580,000	
1971-91, 7.54 per cent.....	19,830	263,000	263,000	
1971-91, 7.01 per cent.....	17,946	256,000	256,000	
1971-91, 6.79 per cent.....	49,499	729,000	729,000	
1971-91, 6.90 per cent.....	51,267	743,000	743,000	
1971-91, 6.83 per cent.....	54,162	793,000	793,000	
1971-91, 7.08 per cent.....	63,012	890,000	890,000	
1971-91, 7.26 per cent.....	45,956	633,000	633,000	
1971-91, 7.41 per cent.....	41,274	557,000	557,000	
1941-91, 7.54 per cent.....	40,640	539,000	539,000	
1971-91, 7.25 per cent.....	28,782	397,000	397,000	
1971-91, 7.14 per cent.....	32,487	455,000	455,000	
1971-91, 6.93 per cent.....	21,414	309,000	309,000	
1972-92, 6.76 per cent.....	15,007	222,000	222,000	
1972-92, 6.75 per cent.....	16,807	249,000	249,000	
1972-92, 6.90 per cent.....	51,957	753,000	753,000	
1972-92, 7.08 per cent.....	57,613	814,000		814,000
1972-92, 7.38 per cent.....	56,014	759,000		759,000
1972-92, 7.38 per cent.....	75,793	1,027,000		1,027,000
1972-92, 7.45 per cent.....	51,330	689,000		689,000
1972-92, 7.49 per cent.....	42,618	569,000		569,000
1972-92, 7.50 per cent.....	47,700	636,000		636,000
1972-92, 7.49 per cent.....	32,432	433,000		433,000
1972-92, 7.51 per cent.....	33,795	450,000		450,000
1972-92, 7.38 per cent.....	29,963	406,000		406,000
1973-93, 7.26 per cent.....	16,625	229,000		229,000
1973-93, 7.25 per cent.....	20,010	276,000		276,000
1973-93, 7.23 per cent.....	59,575	824,000		824,000
	1,563,204,713	24,414,835,300	23,093,112,050	1,321,723,250
27 Payable in Deutsche Marks—				
1968-73, 6½ per cent.....	4,984,487	73,844,251	73,844,251	
Payable in United States Dollars—				
28 1949-74, 2½ per cent.....	1,340,780	48,755,627	48,755,627	
29 1950-75, 2½ per cent.....	833,294	30,301,591	30,301,591	
30 1962-87, 5 per cent.....	3,632,429	72,648,576	74,378,304	—1,792,728
31 1968-88, 6⅞ per cent.....	7,432,425	108,108,000	108,108,000	
	13,238,928	259,813,794	261,543,522	—1,729,728
	1,581,428,128	24,748,493,345	23,428,499,823	1,319,993,522
Treasury bills—				
Payable in Canada dollars—				
32 Treasury bills, various discount rates.....	174,444,500	4,290,000,000	3,830,000,000	460,000,000
	1,755,872,628	29,038,493,345	27,258,499,823	1,779,993,522

⁽¹⁾ One year's interest on the balance at March 31, 1973.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities

SCHEDULE A

Cash

- A- 1 Cash in Receiver General current deposits represents the total of the balances at credit of the Receiver General in banks in Canada and other countries in Belgian francs, Canadian dollars, French francs, United Kingdom sterling, United States dollars and West German marks.
- A- 2 This special deposit consists of interest due and premium payable on Italian state bonds received by Canada under the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy in respect of the Canadian Foundation in Rome.
- A- 3 These special deposits consist of balances in the hands of fiscal agents of the government for the purchase or redemption of government securities and for the payment of interest.
- A- 4 This is a non-interest-bearing special deposit in connection with the financing of certain foreign service offices through letters of credit.
- A- 5 These special deposits represent balances at the credit of the Receiver General in banks in Canada for purposes of the unemployment insurance account.
- A- 6 This account represents amounts deposited in individual bank accounts in chartered banks entrusted to federal trustees under Section 13(3) of the Bankruptcy Act as part of the Poor Debtor Program. The funds are disbursed in accordance with the provisions of the Bankruptcy Act prior to discharge of the trustee.
- A- 7 This account is to record moneys received by public officers prior to the close of business on March 31 of any fiscal year but not recorded in current cash accounts until after that date.
- A- 8 This account records moneys which are held in trust for Indians in authorized banks across Canada by Indian agencies. The accounts include such items as savings, pensions, deposits on leases, community enterprise funds and community projects of various kinds.
During the year receipts amounted to \$10,523,118 and disbursements totalled \$10,781,360.
See also under the schedule "deposit and trust accounts" further on in this section.
- A- 9 This account consists of temporary deposits in chartered bank accounts as at March 31, 1973, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

SCHEDULE B

Other Current Assets

- B- 1 Collections received after March 31, for a limited period, which are applicable to the fiscal year ending on that date are recorded in this account.
- B- 2 This represents the cash in hands of postmasters and in transit at the close of business on March 31.

SCHEDULE C

Departmental Working Capital Advances

- C- 1 This account was authorized by vote 556, Appropriation Act No. 4, 1952, vote 762, Appropriation Act No. 3, 1953, vote 783, Appropriation Act No. 5, 1955 and vote L6a, Appropriation Act No. 4, 1970 for the purpose of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects. The amount that may be charged to the account at any one time is not to exceed \$1,820,000. Gross debits during the year were \$2,760,092 and gross credits were \$2,701,361.

A statement of the operations in the account is shown as an appendix under Agriculture in Volume II of this report.

- C- 2 Section 10(1) of the Agricultural Stabilization Board Act provides that the Agricultural Stabilization Board may (a) purchase any agricultural commodity at the prescribed price; (b) pay to producers of an agricultural commodity, directly or through such agent as the board may determine, the amount by which the prescribed price exceeds a price determined by the board to be the average price at which the commodity is sold in such markets and during such periods as the board considers appropriate; (c) make such payments for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and (d) sell or otherwise dispose of, package, process, store, ship, transport, export, insure or otherwise deal in any commodity purchased by the board.

Section 13 of the act provides authority to establish in the consolidated revenue fund an account to be known as the agricultural commodities stabilization account, to credit this account with all moneys received by the board from its operations and to make expenditures out of the consolidated revenue fund under this act, other than administrative expenses, provided that the debit balance in the account shall not be greater than \$250,000,000.

Section 13(7) directs that "at the end of each fiscal year, the Minister of Finance shall determine the net profit or loss on the operation of the account for that fiscal year, and if he determines that there is a net profit it shall be charged to the account, but if he determines that there is a net loss, no amount shall be credited to the account in respect thereof without the authority of Parliament".

The balance sheet of the board as at March 31, 1973, as certified by the Auditor General, together with related statements, is shown as an appendix under Agriculture in Volume II of this report.

- C- 3 Section 4(1) of the Agricultural Products Board Act provides that the board may, with the authority of the Governor in Council: (a) sell or deliver agricultural products to the government of any country or any agency thereof; (b) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency thereof; (c) buy, sell or import agricultural products; and (d) store, transport or process, or enter into contracts for the storing, transportation or processing, of agricultural products. Section 5 of the act provides authority to establish in the consolidated revenue fund an account to be known as the agricultural products board account in which all financial transactions of the board under section 4(1) of the act are recorded. The debit

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

balance in the account is not to exceed \$15,000,000 at any time.

The balance sheet of the board as at March 31, 1973, as certified by the Auditor General, and statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

- C- 4 This account is operated pursuant to the provisions of subsection 3 of section 166, Canada Grain Act, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the consolidated revenue fund to the Canadian Grain Commission for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

There were no transactions in the account during the year.

- C- 5 This account was established by vote L1b, Appropriation Act No. 1, 1970 and vote L18b, Appropriation Act No. 2, 1972 to authorize the operation of a race track supervision revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada, to which shall be charged all administration expenses of such supervision and to which shall be credited all moneys received through the pari-mutual levy under section 178 of the Criminal Code, the outstanding amount at any time under this authority not to exceed \$200,000.

The account reflected a credit balance of \$139,994 at March 31, 1973 and is reported under the liability category "deposit and trust accounts".

The balance sheet of the fund as at March 31, 1973, as certified by the Auditor General, together with related statements, is shown as an appendix under Agriculture in Volume II of this report.

- C- 6 This account was established under authority of vote L20 of Appropriation Act No. 5, 1963, for payments in respect of government telecommunications services now shown as the government telecommunications agency revolving fund. The account is credited with the charges to the various departments receiving service and the excess of the amounts paid out over the amounts credited are not to exceed \$1,000,000 at any time.

The purposes of the fund were extended by the following parliamentary appropriation:

Vote L6b To extend the purposes of the Government Telephone Account, established by Loans, Investments and Advances Vote L20, Appropriation Act No. 5, 1963 for the provision of telephone service to other government departments and agencies, to authorize the provision of telecommunication service to government departments and agencies.....	\$	1
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Expenditures, excluding charges for local station equipment now billed directly to departments, cover costs for administration and local shared common services (operator salaries, switchboards and associated switching equipment, space, directory services) and inter-city services for departments and agencies using consolidated systems serving

various centres as well as the inter-city services for telephones in the residences of the Governor General, the Prime Minister and Cabinet Ministers and their private secretaries in Ottawa. Total expenditures were \$12,577,388. This account was credited with \$12,960,478 and the debit balance in the account on March 31, 1973 represents the total outstanding accounts to be collected during 1973-74.

Financial statements of this account are shown as an appendix under Communications in Volume II of this report.

- C- 7 This account records advances as authorized by vote L63c, Appropriation Act No. 5, 1963, vote L37a, Appropriation Act No. 6, 1964, vote L37d, Appropriation Act No. 2, 1965, and vote L77d, Appropriation Act No. 2, 1966, for the purpose of stockpiling uranium concentrates, the cost not to exceed \$135,000,000.

Agreements have been entered into with Denison Mines Limited, Faraday Mines Limited, Rio Algom Limited and Eldorado Nuclear Limited.

There were no transactions during the year, the balance in the account remaining at \$101,182,911 at March 31, 1973.

- C- 8 Section 10(3) of the Fisheries Prices Support Act directs that "There shall be kept by the Minister of Finance an account called the fisheries prices support account to which shall be charged all expenditures by the board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds from sales of fisheries products, which proceeds shall be available in the account to pay for further expenditures of the board; the net operating profit of the board in each fiscal year, as reflected in the said account, shall be deposited to the credit of the consolidated revenue fund, as revenue; and net operating loss in any fiscal year may be recouped to the said account from moneys appropriated by Parliament for the purpose". A statement of the operations of the fisheries prices support account is shown as an appendix under Environment in Volume II of this report.

- C- 9 This account was established under authority of vote 542, Appropriation Act No. 3, 1953, and extended by vote 656, Appropriation Act No. 5, 1958, and vote L34a, Appropriation Act No. 9, 1966, to include the transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the interim convention on conservation of north pacific fur seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics. The balance of this account is not to exceed \$500,000 at any time. During the year total receipts representing proceeds from sales were \$531,650 and disbursements from the fund were \$531,483 including \$295,541 profit transferred to non-tax revenue—return on investments.

A statement of the operations of the fisheries working capital advance is shown as an appendix under Environment in Volume II of this report.

- C-10 Vote L12c, Appropriation Act No. 1, 1971, as extended by Vote L13a, Appropriation Act No. 4, 1971, authorized, in accordance with terms and conditions approved by the Treasury Board, the operation of a working capital advance account (a) to which shall be charged loans and advances made to employees posted abroad and recoverable advances made to other government departments to enable them to make loans and advances to their employees

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

posted abroad, and (b) to which shall be credited all amounts repaid in respect of the said loans and advances.

The authority was extended by the following:

Vote L16b To increase from \$1,600,000 to \$2,100,000 the amount that may be outstanding at any time against the working capital advance account for loans and advances to employees posted abroad established by External Affairs vote 12c, Appropriation Act No. 1, 1971: additional amount required..... \$ 500,000

The closing balance consisted of advances to employees \$1,091,798, advances for medical loans \$148,556, and security and other deposits under the Foreign Service Directives \$280,682.

Interest on advances to employees was charged at the rates established by regulations and an amount of \$60,481 was received and credited to non-tax revenue—return on investments.

During the year an uncollectable debt in the amount of \$997.26 was deleted from the account under the following authority:

Vote 1b International Affairs—Operating expenditure—To extend the purposes of External Affairs vote 1, Appropriation Act No. 3, 1972 to reimburse the Working Capital Advance Account established by External Affairs vote L12c, Appropriation Act No. 1, 1971 for loans and advances to employees posted abroad, in the amount of \$997.26 which amount represents the unpaid and uncollectable balance of a posting loan issued to a former employee in 1968..... \$ 1

A statement of the operations in the account is shown as an appendix under External Affairs in Volume II of this report.

C-11 This account was established by vote L22b, Appropriation Act No. 1, 1969 to authorize the operation of a revolving fund in accordance with terms and conditions approved by Treasury Board for the purpose of operating the central and regional passport offices; expenditures for such purpose to be charged to the fund and such portion as may be determined by the Treasury Board of the revenue derived from passport services to be credited thereto; the amount outstanding at any one time under this authority not to exceed \$100,000.

A statement of the operations in the account is shown as an appendix under External Affairs in Volume II of this report.

C-12 Vote 630, Appropriation Act No. 2, 1954, as extended by vote 806, Appropriation Act No. 3, 1959, vote L13a, Appropriation Act No. 10, 1964, vote L21a, Appropriation Act No. 9, 1966, vote L27c, Appropriation Act No. 1, 1968 and vote L33a, Appropriation Act No. 4, 1969 provided the aggregate of \$3,000,000 for the purpose of financing posts abroad, advances to personnel on posting, for medical expenses and to include the charging to the account of advances to employees during service abroad.

These authorities have been amended by vote L11c, Appropriation Act No. 1, 1971 by restricting the purposes of the account to provide only for advances to posts abroad and to increase from \$3,000,000 to \$7,000,000 the amount that may be outstanding at any time thereunder.

The closing balance consisted of advances to posts \$740,472. A statement of the operations in the account is shown as an appendix under External Affairs in Volume II of this report.

C-13 This account was established under the authority of vote L30 of Appropriation Act No. 4, 1968, and is charged with the recoverable costs incurred in auditing the accounts of the United Nations and its specialized agencies and credited with payments from the United Nations and its specialized agencies for such auditing. The excess of the amounts charged over the amounts credited to the account at any time may not exceed \$25,000.

C-14 The cost of engraving plates and printing blank bonds for government loans is charged to this account under authority of P.C. 1953-343 dated March 12, 1953. As the stock of bonds is used adjusting entries are made crediting this account and debiting the budgetary expenditure account "cost of issuing new loans" or the account "replenishing reserve stocks of bonds". During the year credits to the account amounted to \$589,553 and the total debits were \$535,933.

C-15 Debits to the account represent the cost of all coin purchased from the Royal Canadian Mint and credits represent the face value of all coin issued to the Bank of Canada. The net gain from transactions in the account is credited to non-tax revenue—return on investments. The silver inventory at March 31, 1973 records 1,203,046.17 ounces of fine silver at a cost of \$2,068,498.29.

C-16 In this account are recorded transactions in connection with the sale of gold bullion on the open market. The balance in the gold purchase account is \$4,690,635 at March 31, 1973. The gold inventory at March 31, 1973 records 133,685,766 ounces of fine gold at an average cost of \$35.087 per ounce.

C-17 The Fire Losses Replacement Account Act provides that the Minister of Finance may with the approval of the Treasury Board advance such amounts as are required to restore or repair property lost or damaged as a result of fire, such advances to be charged to the fire losses replacement account, provided that the aggregate of all amounts standing as a charge against the account shall not exceed \$5,000,000. The act further provides that, if during the fiscal year there is an appropriation against which the expenditure can be charged, it shall be charged thereto and deleted from the account. If no appropriation is available, the amount expended from this account must be included in subsequent estimates for the service suffering the loss.

C-18 Vote L18b, Appropriation Act No. 1, 1972 authorized the establishment of a revolving fund for the purpose of financing the operation of the Indian arts and crafts central marketing service and to facilitate the conversion of the marketing service to a corporate enterprise which would be owned and operated by the Indian people.

Operating and capital expenditures of the Indian arts and crafts marketing service including purchase of arts and crafts production material are not to exceed the amount of \$700,000 at any time and all revenues from its operations are to be credited thereto.

During the current year the account was credited with \$409,237 and debits amounted to \$866,622.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

C-19 This account was authorized by vote 508, Appropriation Act No. 5, 1958 for the purpose of acquiring and managing stores for the operation and maintenance of National Parks of Canada. Amounts charged to the account are not to exceed \$1,000,000 at any time.

During the year an amount of \$28,081 was charged to vote 65b representing the value of stores which became obsolete, unserviceable, lost or destroyed.

A statement of the operations of the National Parks stores account is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

C-20 This account was authorized by vote 657, Appropriation Act No. 2, 1952, vote 588, Appropriation Act No. 2, 1956, vote 511, Appropriation Act No. 5, 1958, vote 481, Appropriation Act No. 5, 1959, vote L61e, Appropriation Act No. 4, 1964, vote L78b, Appropriation Act No. 6, 1965, vote L78d, Appropriation Act No. 1, 1966, vote L95c, Appropriation Act No. 1, 1968, vote L97a, Appropriation Act No. 4, 1969 and vote L97b, Appropriation Act No. 1, 1970 to make advances to posts and to employees on posting abroad to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time.

The closing balance consisted of advances to employees \$289,987 and \$20,561 to field officers in Canada. Advances to employees included posting loans amounting to \$175,231 on which interest was charged at the rate of 5 per cent per annum for the period April, 1969 to June 30, 1969, 7½ per cent per annum for the period July 1, 1969 to June 30, 1970, 6½ per cent per annum for the period July 1, 1970 to June 30, 1971, 5½ per cent per annum for the period July 1, 1971 to June 30, 1972 and effective July 1, 1972 at the rate of 5 13/16 per cent per annum. Gross debits during the year amounted to \$284,658 and gross credits were \$228,258.

C-21 This account was authorized by vote L82b, Appropriation Act No. 1, 1969 for the purpose of financing the cost of special statistical services performed at the request of government departments, agencies and others. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$250,000.

The amount reflected a credit balance of \$198,397 at March 31, 1973 and is reported under the liability category "deposit and trust accounts".

The financial statements of this account are shown as an appendix under Industry Trade and Commerce in Volume II of this report.

C-22 This account was established under authority of vote L149b, Appropriation Act No. 1, 1970 for the operation of a revolving fund, expenditures for its purposes to be charged to the fund and amounts recovered to be credited thereto. This authority was extended by vote L30, Appropriation Act No. 2, 1972 which increased from \$1,000,000 to \$1,750,000 the amount that may be outstanding at any time against the revolving fund.

A statement of the operations of the revolving fund is shown as an appendix under Labour in Volume II of this report.

C-23 This account was authorized by vote 626, Appropriation Act No. 2, 1955, vote 526, Appropriation Act 6, 1956, vote L41g, Appropriation Act No. 2, 1967, vote L115, Appropriation Act No. 3, 1969 and vote L115a, Appropriation

Act No. 4, 1969 to provide for working capital advances to posts and advances to employees on posting abroad including the charging to the account of advances to employees during service abroad. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$750,000.

Interest on advances to employees was charged at the rate of 5½ per cent per annum in the case of posting loans made prior to July 1, 1970 and at the rate of 5 13/16 per cent per annum in all other cases. An amount of \$10,234 was credited to non-tax revenue—return on investments.

The closing balance consisted of advances to employees \$199,425.

A statement of the operations of the account is shown as an appendix under Manpower and Immigration in Volume II of this report.

C-24 This account was authorized by vote 632, Appropriation Act No. 2, 1954 for the purpose of acquiring and managing material to be used in the manufacture of uniforms for customs and excise officers. Vote L83b, Appropriation Act No. 1, 1969 extended the purposes of the fund to include the acquisition and managing of other materials, stores and supplies in accordance with terms and conditions approved by the Treasury Board and increased to \$750,000 the amount that may be charged to the fund at any time.

Cloth is purchased by the department for resale to clothing manufacturers, who are subsequently paid for the completed uniforms—see vote 1 under National Revenue of Volume II of this report.

A statement of the operations of the revolving fund is shown as an appendix under National Revenue in Volume II of this report.

C-25 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry accounts of the Post Office.

C-26 The operation of this fund was authorized by vote 541, Appropriation Act No. 4, 1954 and extended by vote 543, Appropriation Act No. 5, 1955, and vote 528, Appropriation Act No. 6, 1956, for the purpose of: (a) acquiring and managing material to be used for the manufacture of uniforms and satchels, and (b) acquiring and managing materials and fittings to be used in the manufacture of mail bags; the total amount to be charged to the fund at any one time not to exceed \$895,000. A statement of the operations of the fund is shown as an appendix under Post Office in Volume II of this report.

C-27 This account was established under authority of vote L56g, Appropriation Act No. 2, 1967 and was extended by vote L118b, Appropriation Act No. 1, 1970 for the purpose of making payments in respect of construction and repair projects undertaken by the Department of Public Works on behalf of other government departments and agencies to include the making of payments in respect of all other undertakings by the Department of Public Works on behalf of other government departments and agencies; to provide that accounts receivable may not be deducted in determining the amount outstanding against the said advance; and to increase to \$18,000,000 the amount that may be outstanding at any time.

During the year the account was debited with the amount of \$87,159,757 representing the cost of construction and repair and was credited with \$87,472,711 representing the amount recovered from other government departments and agencies.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

C-28 Vote 533, Appropriation Act No. 4, 1954 authorized the operation of a revolving fund for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the maritime marshland rehabilitation administration. The debit balance is not to exceed \$150,000 at any time.

A statement of the operations of the maritime marshland rehabilitation administration—stores account is shown as an appendix under Regional Economic Expansion in Volume II of this report.

C-29 This account was authorized by vote 539, Appropriation Act No. 3, 1953, and vote L1b, Appropriation Act No. 2, 1966, for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the prairie farm rehabilitation administration. The debit balance in the account at any one time is not to exceed \$335,000.

A statement of the operations in the account is shown as an appendix under Regional Economic Expansion in Volume II of this report.

C-30 This account was authorized under authority of Secretary of State vote L90, Appropriation Act No. 3, 1971. The purpose of the account as described in the vote wording is to authorize the operation of a Canadian Government Photo Centre revolving fund in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, for the purpose of the provision of printing and processing services to government departments and agencies, and the production of black and white and colour still photographs; expenditures for such purpose to be charged to the fund and amounts recovered in respect thereof to be credited thereto; the amount outstanding at any time not to exceed \$450,000.

The balance sheet of the revolving fund as at March 31, 1973, as certified by the Auditor General, together with related statements, is shown as an appendix under Secretary of State in Volume II of this report.

C-31 This account was authorized under section 18 of the National Film Act to provide a working capital advance for the purpose of financing the operations of the National Film Board for its own program and for recoverable film work performed for other government departments and agencies. Originally established under the Act with the balance at any one time not to exceed \$700,000, a number of amendments since 1950 increased the maximum to \$2,550,000.

The balance sheet of the Board as at March 31, 1973, as certified by the Auditor General, together with related statements, is shown as an appendix under Secretary of State in Volume II of this report.

C-32 Vote 529, Appropriation Act No. 6, 1956 and vote L80, Appropriation Act No. 7, 1967 authorized the operation of this account for the purpose of producing, processing or dealing in microfilm. The debit balance in the revolving fund at any time is not to exceed \$80,000.

A statement of the operation of the revolving fund is shown as an appendix under Secretary of State in Volume II of this report.

C-33 This account was established under vote L120, Appropriation Act No. 2, 1972 for the purpose of providing training and development by the Bureau of Staff Develop-

ment and Training, expenditures for such purposes to be charged to the fund and receipts for such services to be credited thereto, the amount outstanding at any time not to exceed 700,000.

A statement of the operations of the revolving fund is shown as an appendix under Secretary of State in Volume II of this report.

C-34 This account was established by vote 543, Appropriation Act No. 3, 1953, and extended by vote 658, Appropriation Act No. 5, 1958 and vote 760, Appropriation Act No. 2, 1961 for the purpose of financing the operation of canteens in federal penitentiaries; the amount to be charged to the fund at any time not to exceed \$255,000.

Vote 543 also provided authority for the payment of such proportion of the profits on such operations as the Treasury Board may allocate to the prisoners welfare fund. T.B. 574154, January 9, 1961 authorized 100 per cent of such profits to be allocated to the welfare fund. Gross debits during the year amounted to \$938,570 and gross credits were \$958,501.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

C-35 This account was established by vote 628, Appropriation Act No. 2, 1955, and extended by vote 660, Special Appropriation Act, 1958, vote 657, Appropriation Act No. 5, 1958 and vote 600, Appropriation Act No. 5, 1961 for the purpose of acquiring, managing and manufacturing materials used in industrial work done for: (a) government departments, and (b) penitentiaries including the Office of the Commissioner of Penitentiaries. The debit balance in the fund at any time is not to exceed \$1,000,000.

The gross debits during the year amounted to \$1,156,001 and gross credits were \$1,120,232.

A statement of the operations of the account is shown as an appendix under Solicitor General in Volume II of this report.

C-36 This account was established by vote L25, Appropriation Act No. 1, 1963 for the purposes of acquiring livestock for slaughter and subsequent sale for use in institutional feeding, and acquiring raw materials required to produce canned goods for institutional feeding. The debit balance in the fund at any one time is not to exceed \$175,000. The gross debits during the year amounted to \$316,728 and gross credits were \$289,499.

A statement of the operations of the account is shown as an appendix under Solicitor General in Volume II of this report.

C-37 This account was established by the following parliamentary appropriation:

Vote L16b To authorize the operation of a Working Capital Advance in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, for the purpose of financing the acquisition of operational stores, the amount outstanding at any time under this authority not to exceed..... \$ 3,500,000

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

C-38 P.C. 1954-21/561, April 14, 1954 approved the operation of the Royal Canadian Mounted Police revolving fund for the purchase and sale of material for the manufacture of

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

uniforms. The operation of this fund was authorized by vote 547, Appropriation Act No. 3, 1953, extended by vote 633, Appropriation Act No. 2, 1954 and by vote L92c, Appropriation Act No. 1, 1968. The debit balance in the fund at any time is not to exceed \$750,000.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

- C-39 This account was established by vote L70g, Appropriation Act No. 2, 1967 for the operation of a working capital advance account in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Treasury Board for the purpose of operating Royal Canadian Mounted Police messes; expenditures for such purpose to be charged to the account and receipts for mess services to be credited thereto, the amount outstanding at any time not to exceed \$80,000.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

- C-40 This account was established by vote L104b, Appropriation Act No. 1, 1969 and vote L6c, Appropriation Act No. 1, 1971 for the purpose of financing the operations of the Canadian Government Printing Bureau; expenditures to be charged to the fund and revenues from the said operation to be credited thereto; the amount outstanding under This authority at any time not to exceed \$8,000,000.

This authority was further extended by the following parliamentary appropriation:

Vote L8b To increase from \$8,000,000 to \$11,000,000 the amount that may be outstanding at any time under the Canadian Government Printing Bureau Revolving Fund established by Vote L104b, Appropriation Act No. 1, 1969; additional amount required..... \$3,000,000

Disbursements during the year amounted to \$37,530,250 and receipts amounted to \$36,192,773.

The financial statements of the Bureau, prepared from accounts maintained on the accrual basis, and certified by the Auditor General, are shown as an appendix under Supply and Services in Volume II of this report.

- C-41 Vote L18e, Appropriation Act No. 4, 1966 authorized the operation of this account in accordance with section 58 of the Financial Administration Act, for the purpose of (a) acquiring and managing stores, for manufacturing, producing or dealing in stores or materials, and (b) for the purchase and supply of repair services for office furniture and equipment and for freight services, for federal government departments and agencies. The purposes of the fund were extended by vote L13g, Appropriation Act No. 2, 1967, to include (c) the procurement of insurance coverage at bulk rates on the movement of household effects. The purpose of the account was further extended by vote L22a, Appropriation Act No. 7, 1967 to include (d) the financing, in the 1967-68 and subsequent years, of the travel accounts rendered by carriers for services arranged by the central travel service on a recoverable basis for federal government departments and agencies. The purpose of the account was further extended by the following parliamentary appropriation:

Vote L6b To extend the purposes of the Supply Revolving Fund established by Loans, Investments and Advances

Vote L18e, Appropriation Act No. 4, 1966, to include, in accordance with terms and conditions approved by Treasury Board, the purposes set out in Subsections 5 (1) and (2) of the Department of Supply and Services Act and to increase from \$20,000,000 to \$40,000,000 the amount that may be outstanding at any time under this authority: additional amount required..... 20,000,000

The amount of outstanding advances under this authority, after deducting therefrom all amounts due by federal government departments and agencies, shall at no time exceed \$40,000,000. The gross debits during the year amounted to \$45,462,556 and gross credits were \$42,323,394.

The financial statements of the department, prepared from accounts maintained on an accrual basis and certified by the Auditor General, are shown as an appendix under Supply and Services in Volume II of this report.

- C-42 Vote L99e, Appropriation Act No. 4, 1966 and amended by vote L148b, 1970 authorized the operation of this account for the purpose of providing data processing and related services to federal government departments and agencies. The amount outstanding under this authority after deducting therefrom all amounts due by federal government departments and agencies shall not at any time exceed \$2,000,000. A further vote L117c, Appropriation Act No. 1, 1968 authorized in the current and subsequent years, notwithstanding the Financial Administration Act, where sums are due to federal government departments and agencies from the working capital advance for the provision of data processing and related services, the payment from those sums of amounts payable by the said departments or agencies to the said working capital advances.

Financial statements in respect of this account will be found in an appendix under Supply and Services in Volume II of this report.

- C-43 The defence production revolving fund was established under the authority of section 16 of the Defence Production Act, c. 62, R.S., as amended. Sub-section 4 of that section provides that expenditures charged to the fund shall not at any time exceed the receipts shown therein by more than \$100,000,000.

Debits to the revolving fund cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies, as well as working capital loans and advances for their production. Credits represent receipts from the disposal of such materials and supplies and repayments of loans and advances.

The standing of the defence production revolving fund as at March 31, 1973, prepared from accounts maintained on an accrual basis, will be found in an appendix under Supply and Services in Volume II of this report.

	1973	1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
Aircraft.....	21,820,523	12,984,557	8,835,966
Munitions.....	—48,101	—356,551	308,450
Research and development.....	—276,253	533,391	—809,644
Strategic materials.....	877,884	902,070	—24,186
Modernization projects.....	27,215	121,632	—94,417
	22,401,268	14,185,099	8,216,169

Explanatory Notes to the Schedules of Statement of Assets and Liabilities—Continued

SCHEDULE C—Concluded

Aircraft, munitions and electronics and sales tax—

Charges represent progress payments and advances for the acquisition of component parts used in the manufacture of aircraft and munitions. Credits represent receipts from contractors and the Department of National Defence for the end product. Gross debits during the year amount to \$20,612,561 and gross credits were \$11,468,145, these amounts include applicable sales tax. During the year, interest on moneys advanced to contractors in the amount of \$90,381 was credited to this account, and in turn transferred to non-tax revenue—return on investments.

Research and development—Where the cost of research undertaken in connection with new and improved items of defence is to be shared by Canadian government departments including Industry, Trade and Commerce and National Defence and for foreign governments acting through the Canadian Commercial Corporation, it is usual to have a single contract with each supplier who is then paid from the revolving fund, which in turn is recouped from the partners involved. During the year the gross debits amounted to \$4,376,130 and gross credits were \$5,185,774.

Strategic materials—In this account are recorded the purchase and sale of certain strategic materials. Gross debits during the year amounted to \$5,848 and gross credits were \$30,034. During the year, there was a loss from the sale of materials in the amount of \$3,721.

Defence industry modernization projects—This account was established to provide for the modernization of defence industry to ensure its capability of meeting technological standards necessary to economic production of current and future requirements in international defence markets. The gross debits during the year amounted to \$25,438 and gross credits were \$119,855.

C-44 This account is operated for the purpose of providing standing travel advances, petty cash and imprest advances to federal government departments and agencies and was authorized by parliamentary vote L29g, Appropriation Act No. 2, 1967. The amount outstanding at any one time is not to exceed \$17,000,000.

C-45 The closing balance reflects amounts outstanding in the hands of departments, government agencies and individuals at the fiscal year-end.

C-46 This account was established under authority of vote L160, Appropriation Act No. 3, 1969 for the operation of an airport's revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board, for the purpose of the operation and development of the Montreal and Toronto international airports and such other airports as Treasury Board may approve, to which shall be charged: (a) all operating expenses of the said airports, (b) all capital expenditures of the said airports, and (c) all amounts paid in respect of all loans credited to the account including interest thereon; and to which shall be credited; (a) all moneys received from the operation of said airports, and (b) all loans made by the Minister of Finance for the purpose of financing capital expenditures at the said airports pursuant to moneys appropriated for such purpose in the Estimates. The net amount charged to the account at any time is not to exceed \$3,000,000.

During the year expenditures were: (a) operating, \$24,676,701, (b) capital, \$69,663,252. Credits to the account were: (a) \$38,766,352 received from the operation of airports, (b) loans, \$55,573,601 (see advances, loans and investments—domestic—miscellaneous—airports capital loans).

Financial statements of this account are shown as an appendix under Transport in Volume II of this report.

C-47 This revolving fund was authorized by the Financial Administration Act for the purpose of acquiring and managing stores. Vote L82c, Appropriation Act No. 9, 1966 increased to \$13,500,000 the amount that may be charged to the fund at any time.

During the year this account was debited with \$8,759,089, representing the cost of goods purchased, and \$74,191 covering salaries and wages of departmental employees engaged in manufacture of certain material and credited with issues of \$7,735,066 charged to relevant appropriations and an amount of \$200,000 charged to Department of Transport vote 1 representing write-off of obsolete stores and inventory shortages.

Financial statements of this account are shown as an appendix under Transport in Volume II of this report.

C-48 Vote L100g, Appropriation Act No. 2, 1967 authorized the operation of this account for the purpose of financing the acquisition and storage of material and supplies by departmental hospitals and other facilities in Canada including the central medical stores in Ottawa, the operation of which was transferred to the Department of Supply and Services on March 1, 1970. The debit balance in this account at any one time shall not exceed \$5,000,000. Gross debits amounted to \$4,137,075 and gross credits amounted to \$4,156,854. The closing balance consisted of value of inventory at March 31, 1973.

A statement of the operations of this account is shown as an appendix under Veterans Affairs in Volume II of this report.

C-49 The operation of this fund which was for the purpose of financing the manufacture of Remembrance Day poppies and wreaths was authorized by vote 517, Appropriation Act No. 5, 1958 and extended by vote 495, Appropriation Act No. 6, 1960, vote L120c, Appropriation Act No. 1, 1968 and vote L25, Appropriation Act No. 3, 1970. The debit balance in this account at any one time shall not exceed \$500,000.

Gross debits amounted to \$522,210 and gross credits amounted to \$520,349.

A statement of the operations of this account is shown as an appendix under Veterans Affairs in Volume II of this report.

SCHEDULE D

Social Security Accounts

D-1 This account was established to record the purchase and sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province, under authority of the Canada Pension Plan, 1965, which became effective January 1, 1966.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE D—Concluded

D-2 Section 137 of the Unemployment Insurance Act, 1971 authorizes the Minister of Finance to make advances to the unemployment insurance account for the purpose of meeting payments required to be made in the operation of the act.

Additional advances were authorized by the following parliamentary appropriation:

Vote L30a Advances for the purpose of the Unemployment Insurance Act, 1971, to be applied by the Unemployment Insurance Commission towards the payment of benefits and costs of administration under that Act, such advances to be repaid in such manner and on such terms and conditions as the Minister of Finance may prescribe..... \$ 454,000,000

Advances totalling \$1,291,236,210 were made to the account during the current fiscal year.

Also recorded here is the Unemployment Insurance Account which reflected a debit balance as at March 31, 1973. At March 31, 1972 the account reflected a credit balance which is recorded in schedule L.

SCHEDULE E

Advances, Loans and Investments—Domestic

E-1 *Capital stock*—P.C. 1963-840, May 30, 1963, approved the application by the company for supplementary letters patent decreasing the paid up capital of the company from \$54,000,000 to \$15,000,000.

Loans—These represent advances made to the company to finance the construction of nuclear facilities and other works. During the year advances of \$81,525,000 were made under the following parliamentary authorities:

Vote L40—Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years on terms and conditions approved by the Governor in Council to share in the construction of the Pickering Generating Station under agreement between the Federal Government, the Province of Ontario and the Hydro Electric Power Commission of Ontario; to finance the construction of the Bruce Heavy Water Plant at Douglas Point, Ontario; to finance the construction of manufacturing facilities for the Commercial Products Division at South March; to finance the construction of housing and other works near the Whiteshell Nuclear Research Establishment..... \$ 29,500,000

Vote L45—Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years, on terms and conditions approved by Governor in Council to finance the manufacture and purchase of heavy water for lease or resale to Canadian and foreign users..... \$ 15,000,000

Vote L51a—Loans in the current and subsequent fiscal years to Atomic Energy of Canada Limited, on such terms and conditions as the Governor in Council may approve, to finance the rehabilitation of the Glace Bay heavy water plant..... \$ 95,000,000

Vote L50—Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years, on terms and conditions approved by the Governor in Council to finance the construction of transmission facilities in connection with

the Nelson River Power Project, in accordance with an agreement between Canada and Manitoba; to authorize Atomic Energy of Canada Limited to construct, control, lease and dispose of the said transmission facilities..... \$ 9,000,000

Interest amounting to \$4,416,935 was received in respect of loans and was credited to non-tax revenue—return on investments.

Housing—No advances were made during the current fiscal year. Repayments during the year amounted to \$419,618 of which \$272 was capitalized interest, bringing outstanding advances for housing to \$10,329,588 at March 31, 1973.

Included in these loans at March 31, 1973 is a balance of \$10,325 in respect of accrued interest which was capitalized and recorded in the accounts in 1963-64 with a corresponding credit set up under the liability category “deferred credits—deferred interest”.

Bruce heavy water plant—Advances made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario are recorded in this account.

Advances totalling \$20,000,000 were made under authority of vote L40, Appropriation Act No. 3, 1972 and P.C. 1972-960, May 9, 1972, increasing the total advances to \$175,000,000 for this project. There were no repayments during the year.

Commercial products division—Advances made to finance the construction of manufacturing facilities and a laboratory at South March, Ont. are recorded in this account.

Advances totalling \$758,574 were made under authority of vote L15, Appropriation Act No. 3, 1969 and P.C. 1969-688, April 15, 1969, and vote L5, Appropriation Act No. 4, 1968 and P.C. 1968-767, April 25, 1968.

The outstanding advances for this project totalled \$7,021,828 at March 31, 1973.

Included in advances at March 31, 1973 is a balance of \$84,829 in respect of accrued interest which was capitalized and recorded in the accounts in 1968-69 with a corresponding amount set up under “deferred credits—deferred interest”. Repayments amounted to \$172,510 of which \$3,038 was capitalized interest.

Douglas Point generating station—Advances made to finance the construction of this station are recorded in this account.

There were no advances made during the year.

The outstanding advance for this project was \$69,945,000 at March 31, 1973. There were no repayments made during the year.

Gentilly nuclear power station—Advances made to finance the construction in the Province of Quebec of a 250 megawatt (electric) Candu-BLW nuclear power station are recorded in this account.

There were no advances or repayments during the year, total advances remaining at \$81,700,000.

Glace Bay heavy water plant—Advances made to finance the rehabilitation of the Glace Bay heavy water plant are recorded in this account.

Advances totalling \$18,000,000 were made under authority of vote L51a, Appropriation Act No. 4, 1971 and P.C. 1972-1600, July 27, 1972.

There were no repayments during the year.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Purchase of heavy water—Advances made to finance the purchase of heavy water for resale to Canadian and foreign users are recorded in this account.

Advances totalling \$11,000,000 were made under the authority of vote L45, Appropriation Act No. 3, 1972 and P.C. 1972-961, May 8, 1972. There were no repayments during the year.

Nelson River power project—Advances made to finance the construction of transmission facilities in connection with the Nelson River power project are recorded in this account.

Advances totalling \$18,000,000 were made under the authority of vote L55, Appropriation Act No. 3, 1971 and P.C. 1971-581, March 10, 1971 and vote L65, Appropriation Act No. 3, 1970 and P.C. 1970-628, April 4, 1970 increasing the total advances to \$166,500,000 for this project. There were no repayments during the year.

Pickering generating station—Advances made to finance the company's share in the construction of this station are recorded in this account.

Advances totalling \$14,000,000 were made under authority of vote L45, Appropriation Act No. 3, 1971 and P.C. 1971-710, April 20, 1971 and vote L40, Appropriation Act No. 3, 1972 and P.C. 1972-960, May 9, 1972 increasing total advances to \$116,509,901. During the year repayments amounted to \$3,942,560.

Sheridan Park engineering design office—Advances made to finance the construction of this office are recorded in this account.

There were no advances made during the year. Repayments amounted to \$96,626 of which \$2,660 was capitalized interest.

E- 2 This account records the investment of the government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act. Of this amount \$5,000,000 represents the par value of 100,000 shares of capital stock and the balance of \$920,000 represents premium paid in respect of the acquisition in 1938 of shares held by the public. The total amount of \$301,073,117 received during the fiscal year by the government as profits for the bank year was credited to non-tax revenue—return on investments. The financial statements of the bank are shown in Volume III of this report.

E- 3 This represents the crown's investment in the capital of the corporation as authorized by the Canada Deposit Insurance Corporation Act, as amended.

The accounts of the corporation are audited by the Auditor General of Canada and the balance sheet as at December 31, 1972, as certified by him, together with the statement of income and expense, will be found in Volume III of this report.

E- 4 This account records loans made to the corporation by the Minister of Finance pursuant to section 34 of the Canada Deposit Insurance Corporation Act, as amended, to enable it to lend money to member institutions. The aggregate of loans outstanding at any time may not exceed \$500,000,000. There were no advances or repayments during the year.

E- 5 These advances were made in previous fiscal years. During the year \$500,000 was repaid.

The accounts of Canadian Arsenals Limited are audited by the Auditor General of Canada and the balance sheet as at March 31, 1973, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E- 6 These accounts record loans made to the Canadian Broadcasting Corporation of \$9,000,000 for working capital, \$151,263,314 for the purpose of capital expenditure and \$567,000 in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities pursuant to subsection 39(2) of the Broadcasting Act. Recovery of the loans for capital expenditures is likely to require parliamentary appropriations in subsequent fiscal years.

Working capital—Vote 759, Appropriation Act No. 2, 1961 provided for advances of \$3,000,000 to the Canadian Broadcasting Corporation, in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

Vote L12c, Appropriation Act No. 9, 1966 provided for an additional advance of \$6,000,000 in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

P.C. 1961-3/453, March 30, 1961 provided that (a) the corporation shall in its books of account credit the amount to proprietor's equity account, in accordance with section 33 of the Broadcasting Act; (b) the advance shall be free of interest and shall be subject to review by Treasury Board from time to time.

P.C. 1967-4/520, March 16, 1967 further provided that refunds of amounts credited to proprietor's equity account would be debited to the same account; that the corporation shall submit annually to Treasury Board for approval estimates of working capital requirements and that the additional working capital would be returned to the consolidated revenue fund as requirements for it change during the year.

Loans—Additional loans totalling \$22,000,000 for capital expenditures were made during the current year under vote L60, Appropriation Act No. 3, 1971.

Additional loans were approved under the following parliamentary appropriation:

Vote L55 Loans, on terms and conditions approved by the Governor in Council, to the Canadian Broadcasting Corporation in the current and subsequent fiscal years for capital expenditures..... \$ 31,934,000

Repayments of \$8,216,905 were received during the current fiscal year.

Vote L143b, Appropriation Act No. 1, 1970 authorized advances in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities. During 1970-71, loans of \$630,000 were made under this authority of which \$31,500 was repaid in 1972-73.

Financial statements of the corporation are included in Volume III of this report.

E- 7 Advances are made under authority of section 8(1) of the Canadian Commercial Corporation Act, c. 35, R.S., which states that funds not exceeding the aggregate of \$10,000,000 are to be made available to the corporation for working

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

capital requirements and under section 8(2) loans are made available to the corporation not exceeding the aggregate of \$10,000,000. During the year \$2,200,000 was repaid. Interest of \$100,755 was received and credited to non-tax revenue—return on investments.

The accounts of the corporation are audited by the Auditor General of Canada in accordance with the provisions of section 8(7) of the act, and the balance sheet as at March 31, 1973, as certified by him, together with the statement of income and expense, will be found in Volume III of this report.

E-8 This account records loans to the Commission by the Minister of Finance pursuant to section 16(1) of the Canadian Dairy Commission Act for the purpose of financing its dealings in dairy products. The total amount of loans outstanding at any one time may not exceed \$100,000,000. Loans during the current year amounted to \$73,124,275 and repayments were \$55,388,984. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$1,624,976 was received and credited to non-tax revenue—return on investments during the current fiscal year. When a loan is made to the Commission the amount of the loan is credited to the deposit and trust account "Canadian Dairy Commission—deposit account".

E-9 The Canadian Film Development Corporation Act c. 78, 1967 authorizes the corporation to foster and promote the development of a feature film industry in Canada.

Section 18 of the act established a special account to be known as the Canadian Film Development Advance account and authorized the sum of \$10,000,000 to enable the corporation to carry out the provisions of the act. Vote 63a, Appropriation Act No. 4, 1971 increased the statutory limit under this section to \$20,000,000.

During the current year \$3,822,781 was advanced from the consolidated revenue fund under this authority.

Financial statements are shown in Volume III of this report.

E-10 These accounts reflect the transactions in respect of advances made to the Canadian National Railways for debt redemption and capital expenditure purposes under various authorities and of temporary loans granted to the Canadian National Railways in respect of the relevant annual deficits as authorized by the Financing and Guarantee Acts quoted in the schedule.

During the current year no advances were made.

The consolidated balance sheet of the Canadian National Railways as at December 31, 1972, together with related statements, is shown in Volume III of this report.

The Financing and Guarantee Acts 1941 and 1942 authorized the Minister of Finance to make loans to the Canadian National Railways for the purpose of acquiring securities of the company on the open market. Under authority of various Orders in Council loans totalling \$6,979,061 were made in the current year.

E-11 Under the provisions of the Canadian National Railways Capital Revision Act, the Minister of Finance was authorized:

- (a) to release the company from certain claims of Her Majesty amounting to \$736,385,405 being 50 per cent of the indebtedness of the company to Her Majesty

and the public as at December 31, 1951, in exchange for preferred stock of the company;

- (b) to purchase from time to time, in the years 1952 to 1961 inclusive, out of the consolidated revenue fund, preferred stock of the company to the total value not exceeding three per cent of the gross revenue of the national company, to be used to meet expenditures for additions and betterments to the system;

With respect to (a) above, the principal amount of \$736,385,405 specified in schedule A of the act was released in exchange for 736,385,405 shares of four per cent preferred stock of the company. Additional stock to the value of \$498,795,186 was purchased subsequently as provided in (b).

With respect to (b) above the period was extended to December 31, 1971 by section 14 of the Canadian National Railways Financing and Guarantee Act, 1969.

E-12 Under authority of section 8 of the Canadian National Railways Capital Revision Act, the balances then standing in Public Accounts in respect of: Canadian Government Railways—open accounts, Canadian Government Railways—stores accounts, and the Saint John and Quebec Railway—open and stores accounts were adjusted as prescribed in the act and the residue was consolidated under the title of "Canadian Government Railways working capital".

The balance in this account is carried against the Canadian National Railways without interest as representing a fair approximation of the amount of Canadian National Railways working capital utilized for Canadian Government Railways purposes.

E-13 P.C. 1966-21/1046, June 2, 1966 approved advances to the Canadian National Railways for the purpose of acquiring and maintaining certain railway equipment to partially meet the anticipated additional passenger load in future years. A repayment of \$228,522 was received in the current year.

E-14 These accounts represent loans made by the government to Air Canada to finance its capital expenditures and for interim financing. Repayment of \$14,373,000 in respect of interim financing for 1971 was received during the current year. During 1971-72 an interest payment was inadvertently credited to the loan account and was corrected in 1972-73.

E-15 This account records recoverable advances made to the Canadian National Railway Company under authority of various parliamentary appropriations, to be used for the completion of the ferry terminal at Bar Harbour, Maine, U.S.A.

The procedure for repayment of the loans was established by P.C. 1954-43/733, May 20, 1954, and P.C. 1955-1224, August 16, 1955, which provided that: (a) the aggregate of the loans be repaid by the company in thirty consecutive annual payments without interest, commencing one year after the ferry service has been in operation, and (b) the annual payments shall not form part of the accounts of the company but shall be charged to the cost of operating the ferry service.

An amount of \$24,508 was repaid by the company during the current fiscal year.

E-16 In this account is recorded a loan to the Canadian National Railway Company under authority of vote 791, Appropria-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

tion Act. No. 5, 1955, for the purpose of providing working capital for the operation of the Yarmouth, N.S., and Bar Harbour, Maine, U.S.A. ferry service. Interest amounting to \$7,000 was received and credited to non-tax revenue—return on investments.

E-17 This account reflects the government's investment in the company. The balance sheet of the company as at December 31, 1972, together with related statements, is shown in Volume III of this report.

E-18 The corporation was incorporated under the Canadian Overseas Telecommunication Corporation Act to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radio-telegraph, radio-telephone and any other means of telecommunication for the conduct of public communications and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

Section 12 of the act provides that the Minister of Finance with the approval of the Governor in Council may pay to the corporation for capital purposes amounts not exceeding \$4,500,000 out of unappropriated moneys and in addition any moneys appropriated by Parliament.

Advances were authorized under the following parliamentary appropriation:

Vote L10 Loans to the Canadian Overseas Telecommunication Corporation in accordance with Section 12 of the Canadian Overseas Telecommunication Corporation Act for capital expenditures..... \$ 23,000,000

Repayment of \$2,418,298 was made by the corporation in the current year. Interest amounting to \$1,993,334 was received and credited to non-tax revenue—return on investments.

The balance sheet of the corporation as at March 31, 1973, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-19 This account reflects the investment of the crown in the capital stock of the company which was incorporated under section 17 of the National Research Council Act c. N-14, R.S.C. 1970. The balance sheet of the company as at March 31, 1973, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-20 This account was established to record loans made to the Canadian Salfish Corporation which was established under the Salfish Act to regulate interprovincial and export trade in salfish in order to improve the earnings of primary producers of cured cod fish.

Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the corporation; and (b) to make loans to the corporation. The aggregate amount outstanding at any time shall not exceed \$10,000,000.

Loans totalling \$4,250,000 were made during the current year and repayments of \$2,750,000 were received.

Corporation Act, the total amount outstanding at any one time not to exceed \$15,000,000. Advances during the current year totalled \$13,000,000 and repayments totalled \$7,000,000.

Vote 35a To extend the purposes of Regional Economic Expansion Vote 35, Appropriation Act No. 3, 1972, to increase from \$10,000,000 to \$15,000,000 the amount of advances that may be outstanding at any time in the calendar year 1973 under subsection 19(2) of the Cape Breton Development Act, to authorize the transfer of \$4,000,000 from Regional Economic Expansion Vote 40, Appropriation Act No. 3, 1972 for the purpose of this Vote and to provide a further amount of..... \$ 1,440,000

E-22 *Capital*—This represents the crown's investment in the capital of the corporation as authorized by section 17 of the Central Mortgage and Housing Corporation Act. The balance sheet as at December 31, 1972, as certified by the auditors of the corporation, together with statements of income and expenditure and reserve fund account will be found in Volume III of this report.

E-23 *Loans and advances*—Additional advances during the current fiscal year were authorized by the following parliamentary authorities:

Vote L15 Advances to Central Mortgage and Housing Corporation for the calendar year 1972 in respect of housing and land development projects undertaken jointly with the Governments of the Provinces, in respect of loans to municipalities for the construction or expansion of sewage treatment projects, in respect of loans made to assist in the implementation of an urban renewal scheme, and for the acquisition, development, construction or improvement of land and buildings..... \$154,500,000

Loans and advances accounts were as follows:

	Dr. balance Mar. 31, 1973	Dr. balance Mar. 31, 1972	Net increase or decrease (—)
	\$	\$	\$
(a) Account No. 1.....	5,103,970,759	4,676,691,980	427,278,779
(b) Account No. 2.....	55,871,041	58,179,118	—2,308,077
(c) Account No. 3.....	277,403,684	254,236,329	23,167,355
(d) Account No. 4.....	29,272,661	21,987,005	7,285,656
(e) Account No. 5.....	385,238,997	373,164,767	12,074,230
(f) Account No. 6.....	288,760,923	280,282,465	8,478,458
(g) Mortgage and loan purchase fund.....	3,690,529	4,445,067	—754,538
	6,144,208,594	5,668,986,731	475,221,863

(a) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 21 (1) of the National Housing Act, 1954, for the purpose of making loans under the following sections of the said act: section 15, to a limited-dividend company for construction of a low rent housing project; section 16, to an incorporated company engaged in the mining, lumbering, logging or fishing industry for construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; section 58, to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and

E-21 The operation of this account, for the provision of working capital for the coal division of the corporation, was authorized by section 19(2) of the Cape Breton Development

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

section 59, to an Indian for the construction of housing projects on Indian reserves. Advances during the current fiscal year amounted to \$605,000,000 and repayments were \$177,721,221; interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$303,162,109 was received and credited to non-tax revenue—return on investments.

(b) Section 55 of the National Housing Act, 1954 authorized advances to the corporation out of moneys provided by Parliament for the acquisition and construction of real estate by the corporation itself or on behalf of federal government departments or crown companies or in conjunction with municipalities.

No advances were made during the current fiscal year and repayments were \$2,308,077. Interest is payable at the rate of 2 per cent per annum on the outstanding balance of advances made to March 31, 1953, and at a rate of $3\frac{1}{2}$ per cent per annum on advances made subsequent to that date. An amount of \$1,224,592 in respect of this interest was received and credited to non-tax revenue—return on investments.

(c) Section 40 of the National Housing Act, 1954 authorizes advances out of the consolidated revenue fund to the corporation for the purpose of undertaking projects jointly with the government of any province. It also authorizes payments to the corporation as reimbursement for losses sustained by it as a result of the sale or operation of any of its projects undertaken pursuant to this section. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the corporation so desires. The payment of an advance or reimbursement shall not be greater than the amount by which the aggregate of \$150,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account.

Advances made during the current fiscal year amounted to \$29,500,000 and repayments were \$6,332,645.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection an amount of \$15,209,167 was received and credited to non-tax revenue—return on investments.

(d) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 26(1) of the National Housing Act, 1954, for the purpose of making loans to a province or municipality to assist in the implementation of an urban renewal scheme.

Advances during the current fiscal year amounted to \$8,500,000 and repayments were \$1,214,344.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$1,641,258 was received and credited to non-tax revenue—return on investments.

(e) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 48(1) of the National Housing Act, 1954, for the purpose of making loans under Part VII of the said act to a university for construction of a university housing project or the acquisition of existing buildings and their conversion into a

university housing project. Advances during the current fiscal year amounted to \$16,500,000 and repayments to \$4,425,770.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$23,808,115 was received and credited to non-tax revenue—return on investments.

(f) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 53(2) of the National Housing Act, 1954, for the purpose of making loans under Part VIII of the said act to any province, municipality or municipal sewerage corporation for the purpose of assisting in the construction or expansion of a sewage treatment project. The payment of an advance shall not be greater than the amount by which the aggregate of \$200,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account. Section 53 authorizes payments to the corporation in reimbursement of forgiveness payments in respect of loans made to municipalities under this Part. During the current fiscal year advances amounted to \$47,500,000 and repayments were \$37,446,146.

Payments to the corporation representing reimbursement of forgiveness payments during the fiscal year amounted to \$21,548,517 of which \$3,802,651 applicable to the January-March 1973 period was charged to this account. The balance of \$17,745,866 applicable to the April-December 1972 period was charged to vote 10. The amount of \$5,378,047 applicable to the January-March 1972 period was transferred from this account to vote 10.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. An amount of \$18,450,402 in respect of this interest was received and credited to non-tax revenue—return on investments.

(g) P.C. 1965-381, March 5, 1965, approved advances in the current fiscal year pursuant to section 10(1b) of the National Housing Act, 1954, for the purpose of making loans to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which \$100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the corporation pursuant to section 10(4) of the National Housing Act, 1954.

Advances made during the current fiscal year were nil and repayments were \$754,538. Interest on advances is payable at rates which are equal to the average accepted 91-day treasury bill tender rate as announced by the Bank of Canada on behalf of the Minister of Finance immediately prior to the date of the advance, plus one-eighth of one per centum. In this connection an amount of \$119,333 was received and credited to non-tax revenue—return on investments.

E-24 The balance represents the investment of the crown in the capital stock of this company. The accounts of the company and its wholly owned subsidiaries, Northern Transportation Company Limited and Eldorado Aviation Limited are audited by the Auditor General of Canada and the balance sheets as at December 31, 1972, as certified by him, together with supporting schedules, will be found in Volume III of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-25 *Loans*—This account was established to record loans to the company for the purpose of meeting capital and operating expenses under the authority of vote L3b, Appropriation Act No. 1, 1970 and the authority was extended by vote L60, Appropriation Act No. 3, 1971 and the following parliamentary appropriation:

Vote L55 Loans to Eldorado Nuclear Limited on terms and conditions approved by the Governor in Council, and to authorize Eldorado Nuclear Limited, on terms and conditions approved by the Governor in Council, to borrow from the Minister of Finance or others up to an aggregate amount not exceeding..... **\$ 14,700,000**

Loans totalling \$14,700,000 were made during the year under the authority of vote L55 approved by Order in Council P.C. 1972-1438, June 27, 1972. The amount of \$1,757,875 in respect of repayment of principal was received and credited hereto. Interest amounting to \$1,293,924 was received and credited to non-tax revenue—return on investments.

E-26 Effective October 1, 1969 by order of P.C. 1969-1716 dated September 11, 1969, the Export Credits Insurance Act was superseded by the Export Development Act. This corporation was incorporated under the Export Development Act to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities. The closing balance represents the subscription by the Minister of Finance for capital stock in the corporation under authority of section 11 of the Export Development Act.

The accounts of the corporation are audited by the Auditor General of Canada and the statement of assets and liabilities as at December 31, 1972, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E-27 The act provides that the authorized capital of the corporation shall be \$25,000,000 and that the amount of \$25,000,000 debited hereto, shall continue to be the capital surplus of the corporation.

E-28 Section 29 of the Export Development Act authorizes the making of loans on the security of a guaranteed instrument to the corporation by the Minister of Finance out of the consolidated revenue fund.

Interest received during the fiscal year amounting to \$23,872,051 was credited to non-tax revenue—return on investments.

Loans to the corporation during the year were as follows:

(a) loans amounting to \$121,075,000 in Canadian currency and repayments amounting to \$33,544,360 were received;

(b) loans in U.S. currency amounting to \$10,412,375 (Canadian) and repayments amounting to \$7,539,174 (Canadian) were received.

Section 31 of the Export Development Act authorizes the making of loans to the corporation by the Minister of Finance out of the consolidated revenue fund.

Loans to the corporation under this section during the year were as follows:

(a) loans to Iran, authorized under P.C. 1971-353, dated February 23, 1971, in Canadian currency amounted to \$23,421,086.

(b) loans to Pakistan, authorized under P.C. 1970-1449, dated August 19, 1970, in Canadian currency amounted to \$83,033.

E-29 *Notes*—These represent loans, evidenced by promissory notes of the corporation, made for the purpose of making loans to farmers. During the year loans of \$111,500,000 were made to the corporation and repayments were \$69,817,305.

Capital—This represents the crown's investment in the capital of the corporation as authorized by the Farm Credit Act, as amended. During the year there were additional subscriptions of \$1,650,000.

Farm machinery syndicates loan fund—The Farm Machinery Syndicates Credit Act provides for the extension of credit to farm machinery syndicates. Advances amounting to \$1,542,000 were made to the corporation during the fiscal year for the purpose of making loans under this act. Repayments by the corporation during the year amounted to \$1,684,901.

The balance sheet of the corporation as at March 31, 1973, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-30 This corporation was incorporated under the Freshwater Fish Marketing Act to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the corporation to carry on its operations under the act, section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the corporation; and (b) to make loans to the corporation.

Vote L20a, Appropriation Act No. 4, 1970 increased the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the corporation and the amounts loaned by the Minister of Finance, under the authority of section 17 of the Freshwater Fish Marketing Act, from \$5,000,000 to \$10,000,000.

Loans made during the year amounted to \$6,900,000 and repayments were \$7,300,000.

Interest amounting to \$328,630 was received and credited to non-tax revenue—return on investments.

Financial statements of the corporation are shown in Volume III of this report.

E-31 *Greenbelt*—Parliamentary votes in the fiscal years 1959-60 to 1970-71, inclusive, authorized loans of \$43,300,000 to the Commission, in the current and subsequent fiscal years, for the purpose of acquiring property in the Greenbelt. Of this amount \$40,300,000 was borrowed to March 31, 1973, leaving \$3,000,000 which may be borrowed in subsequent fiscal years.

Recovery of these loans is likely to require parliamentary appropriations in subsequent fiscal years. Repayments of \$873,977 were received during the year.

Interest on loans amounting to \$3,178,662 was received and credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Excluding Greenbelt—Loans of \$2,000,000 were made during the current year under the authority of the following parliamentary appropriation:

Vote L30 Loans to the National Capital Commission in accordance with section 16 of the National Capital Act for the purpose of acquiring property in the national capital region..... \$ 2,000,000

Repayments of \$2,554,368 were received during the year. Interest on loans, amounting to \$1,204,547, was received and credited to non-tax revenue—return on investments.

E-32 This account is subject to the authority of the National Harbours Board Act. A summary of outstanding balances of various harbours under the jurisdiction of the National Harbours Board follows:

	Mar. 31 1973	Mar. 31 1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
(a) Chicoutimi.....	3,830,286	3,830,286	
(a) Churchill.....	8,857,289	8,857,289	
(a) Halifax.....	29,890,788	29,890,788	
(a) Montreal—Jacques Cartier Bridge, advances for payment of guaranteed interest.....	6,489,605	6,489,605	
(a) Quebec.....	52,075,243	52,075,243	
(a) Saint John.....	34,770,238	34,770,238	
(a) Trois Rivières.....	3,987,356	3,987,356	
	139,900,805	139,900,805	
(b) Belledune.....	2,340,875	2,340,875	
(b) Halifax.....	3,460,458	3,545,747	—85,289
(b) Montreal.....	194,642,699	194,642,699	
(b) Montreal—retirement of Jacques Cartier Bridge bonds.....	7,576,000	7,576,000	
(b) Vancouver.....	50,180,498	50,240,457	—59,959
	398,101,335	398,246,583	—145,248
Less—charged to net debt.....	139,900,805	139,900,805	
	258,200,530	258,345,778	—145,248

(a) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as non-active loans and charged to net debt. In the case of Halifax, expenditures subsequent to April 1, 1970, were treated as active loans. (See following comment.)

(b) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as active assets and are included in the assets of the Government of Canada. In the case of Halifax, expenditures prior to April 1, 1970, are treated as non-active loans and have been charged to net debt. (See preceding comment.)

Parliamentary appropriations are generally provided in connection with the accounts and during 1972-73 advances were authorized by the following:

Vote L105 Advances to the National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1972..... \$ 14,500,000

During the current fiscal year no advances were made and repayments made by the Board amounted to \$145,248.

Further details of these accounts are shown in an appendix under Transport in Volume II of this report.

E-33 This account records loans made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge.

During the current fiscal year principal repayments made by the Authority amounted to \$42,367. Interest in the amount of \$927,467 was received and credited to non-tax revenue—return on investments. (See also Note E-75.)

E-34 This account was established pursuant to the Northern Canada Power Commission Act to enable the Northern Canada Power Commission to construct and operate public utility plants in the Northwest Territories, the Yukon Territory and, subject to the approval of the Governor in Council, elsewhere in Canada.

Advances totalling \$6,300,000 were made to the Commission in the current year under the following parliamentary authority:

Vote L80 Advances to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with section 15 of the Northern Canada Power Commission Act..... \$ 8,625,000

Repayments amounting to \$1,427,689 were received and applied to the various project loans and interest of \$2,743,895 which included capitalized interest of \$35,795 was credited to non-tax revenue—return on investments.

The balance sheet of the Commission as at March 31, 1973, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-35 This account was established pursuant to section 14 of the Northern Canada Power Commission Act which authorized the payment to the Commission of \$50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with section 13 of the Act.

E-36 In this account are recorded loans to the Northern Transportation Company Limited to finance the acquisition of transportation facilities for use on the Mackenzie River and Central Arctic coast.

Votes L70, Appropriation Act No. 4, 1968, L90, Appropriation Act No. 3, 1969 and L85, Appropriation Act No. 3, 1970 and L90, Appropriation Act No. 3, 1971, authorized loans totalling \$24,500,000 to the Northern Transportation Company Limited. Loans to date were made under authority of P.C. 1969-361, P.C. 1969-1124, P.C. 1970-474 and P.C. 1971-807 as follows:

- \$2,000,000 (1968-69) repaid in full.
- \$9,000,000 (1969-70) on which repayment in the current year totalled \$2,000,000; to date \$5,000,000.
- \$8,100,000 (1970-71) on which repayment in this current year totalled \$250,000; to date \$500,000.
- \$3,000,000 (1971-72).

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Additional loans of \$4,000,000 were made in the current year under authority of the following parliamentary appropriations:

Votes L110 and L110a Loans to Northern Transportation Company Limited, in accordance with terms and conditions prescribed by the Governor in Council, to finance the acquisition of transportation facilities for use on the Mackenzie River and Central Arctic coast **\$ 4,000,000**

Interest in the amount of \$1,138,473 was received and credited to non-tax revenue—return on investments.

Financial statements are shown in Volume III of this report.

E-37 Polymer Corporation Limited shares sold to Canada Development Corporation July 31, 1972 as authorized by P.C. 1972-1715 dated July 27, 1972.

The sale price was

- (i) an immediate base payment of \$62,000,000, plus
- (ii) an additional payment not exceeding \$10,000,000, calculated by multiplying by 4 the amount by which the average of the 1973 and the 1974 audited net annual incomes of Polymer Corporation Limited on rubber, latex and plastic products exceeds \$7,500,000 which shall be payable within two months of the issuance of the audited financial statements of Polymer Corporation Limited for the year 1974.

The \$62,000,000 base payment shall be accepted in the form of Canada Development Corporation common shares, issued at a per share price as determined as at June 30, 1972, in accordance with the provisions of Schedule II of the Canada Development Corporation Act, and any future payment due under the selling price formula shall be accepted in cash or common shares of Canada Development Corporation at the option of the Minister of Finance, which common shares shall be in a number to be determined by dividing the amount of the additional payment by the net asset value of one share of Canada Development Corporation as determined in accordance with Schedule II of the Canada Development Corporation Act as of the close of business on the last day of December 1974.

Canada Development Corporation shares in consideration held by the Department of Finance

Base payment.....	62,000,000
Book value.....	30,000,000
Profit on disposal—credited to non-tax revenue return on investments.....	\$32,000,000

E-38 This account records loans made to the Royal Canadian Mint in respect of its operations as a crown corporation under authority of the Royal Canadian Mint Act. Loans of \$2,942,000 were made during the current year and recovery of \$1,000,000 from previous years was made. Interest amounting to \$103,195 was received and credited to non-tax revenue—return on investments.

E-39 The authority was incorporated under the St. Lawrence Seaway Authority Act for the purposes of providing and maintaining, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the

United States, a deep waterway between the Port of Montreal and Lake Erie.

Section 28 of the act authorized the Minister of Finance, with the approval of the Governor in Council, to make loans to the authority from time to time to the extent that Parliament has authorized such loans. The Minister of Finance may also under section 29 make temporary loans to the authority out of the consolidated revenue fund, but such loans are not to exceed \$10,000,000 and are repayable within one year from the dates the loans were granted. Additional loans were authorized under the following appropriation:

Vote L125 Deep Waterway—Loans to The St. Lawrence Seaway Authority in such manner and subject to such terms and conditions as the Governor in Council may approve..... **\$36,195,000**

The balance sheet of the authority as at December 31, 1972, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

Loans—Interest-bearing loans amounting to \$513,150,000 were made to the authority under authority of various appropriation acts in previous years. Further interest-bearing loans amounting to \$35,500,000 were made in the current year under parliamentary authority vote L125 listed above. A repayment of \$1,150,000 was made in 1972-73.

Deferred interest—The interest due on the above loans on December 31, 1957 (\$4,743,209), December 31, 1958 (\$8,075,919), December 31, 1959, (\$11,607,989), was deferred in accordance with P.C. 1956-1048, July 12, 1956, and interest due on December 31, 1961 (\$14,288,940), December 31, 1962 (\$15,671,952), December 31, 1963 (\$16,873,043), December 31, 1964 (\$18,025,121), December 31, 1965 (\$15,820,000), December 31, 1966 (\$16,372,860), December 31, 1967 (\$17,542,494), December 31, 1968 (\$18,869,300), December 31, 1969 (\$20,675,595), December 31, 1970 (\$23,936,173), December 31, 1971 (\$27,545,445), December 31, 1972 (\$31,371,941) was deferred in accordance with P.C. 1961-1863, December 29, 1961, P.C. 1963-1912, December 27, 1963, P.C. 1964-2036, December 23, 1964, P.C. 1967-100, January 19, 1967 and P.C. 1968-163, January 25, 1968 and recorded in this account with a corresponding credit set up under deferred credits—The St. Lawrence Seaway Authority—deferred interest. However, payments of deferred interest were made by the authority in the amount of \$5,000,000 in 1959-60, \$2,500,000 in 1963-64, \$43,062,173 in 1964-65, \$9,399,000 in 1965-66, \$13,750,000 in 1966-67, \$10,842,732 in 1967-68, \$12,726,655 in 1968-69, \$9,421,539 in 1969-70, \$11,707,577 in 1970-71, \$20,059,848 in 1971-72 and \$530,041 in the current year and were credited to non-tax revenue—return on investments.

Interest-free loans—Under authority of various appropriation acts interest-free loans of \$75,000,000 were made to the authority in previous years.

A temporary interest-free loan of \$2,500,000 made in the fiscal year 1971-72 was repaid in the current fiscal year. In accordance with P.C. 1967-1077 dated June 1, 1967 and pursuant to section 29 of the St. Lawrence Seaway Authority Act a temporary loan totalling \$2,500,000 was made to finance the Welland Canal deficit in the first quarter of the calendar year 1973 and was repaid. Total interest-free loans outstanding at the close of the fiscal year amounted to \$72,500,000.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-40 This account records loans to provide for the acquisition and sale of uranium concentrates.

Vote L11c Acquisition in fiscal years 1970-71, 1971-72, 1972-73, 1973-74 and 1974-75 of uranium concentrates in accordance with contracts to be entered into, with the approval of the Governor in Council, with Denison Mines Limited including authority to sell the uranium concentrates acquired under the said contracts and to appoint a sales agent for such purposes..... \$ 29,500,000

Loans totalling \$9,363,278 were made during the year under the authority of vote L11c, Appropriation Act No. 1, 1971 and P.C. 1971-2/1228, June 21, 1971. There were repayments of \$319,556 during the year.

E-41 These accounts record loans to provinces, provincial agencies and municipalities as defined in the Municipal Development and Loan Act under authority of vote L13c, Appropriation Act No. 1, 1971, and vote L19a, Appropriation Act No. 4, 1971, for the purpose of assisting in the creation of employment. The Act also provides for the forgiveness of that portion of the principal amount equal to seventy-five per cent of normal direct on-site payroll costs incurred and paid before June 1, 1972. Vote L11b, Appropriation Act No. 2, 1973 extended the period for forgiveness to June 30, 1972.

Vote L11b Federal-Provincial Employment Loans Program 1971—To extend the purposes of Finance Vote L19a, Appropriation Act No. 4, 1971, to provide that the expression "June 1, 1972" set out therein be read and construed as "July 1, 1972" and to authorize in subsequent fiscal years the consolidation of any loan made pursuant to that Vote or to Finance Vote L13c, Appropriation Act No. 1, 1971, which may include the amount of interest accrued thereon to that date.

Debits to the accounts during 1972-73 were \$144,639,462 of which \$6,013 represented accrued interest which was capitalized and credits totalled \$10,125,779 of which \$9,581,580 represented forgiveness. Interest of \$7,410,341 was received and credited to non-tax revenue—return on investments.

Additional loans were authorized under the following parliamentary appropriation:

Vote L12a Winter Capital Projects Fund—Loans to provinces, provincial agencies and municipalities as defined in the Municipal Development and Loan Act in the 1972-73 to 1975-76 fiscal years, for the purpose of creating employment through the construction, in the period commencing with December 6, 1972 and ending with June 30, 1975, of capital development projects, in accordance with terms and conditions set out in agreements entered into between the Minister of Finance and the provinces, the loans to each such province, including the provincial agencies and municipalities within that province,

(a) not to exceed the following amounts:

(i) Newfoundland.....	12,100,000
(ii) Nova Scotia.....	14,000,000
(iii) Prince Edward Island.....	3,000,000
(iv) New Brunswick.....	13,800,000
(v) Quebec.....	113,900,000
(vi) Ontario.....	106,300,000

(vii) Manitoba.....	13,400,000
(viii) Saskatchewan.....	13,100,000
(ix) Alberta.....	22,200,000
(x) British Columbia.....	37,300,000
(xi) Yukon Territory.....	300,000
(xii) Northwest Territories.....	600,000

\$350,000,000

except that where any province notifies the Minister in writing that it will not use any portion of the said allocated amount, the Minister of Finance may add the said unused portion to the allocated amount available for any other province or provinces;

(b) to be secured by the obligations, as specified in the agreement with that province, of the government of that province, or of a municipality in that province, each of which complies with the following conditions, namely,

- (i) it is issued to or payable to the credit of the Receiver General for Canada,
- (ii) the term to maturity is twenty years or such lesser period as may be fixed by the Minister of Finance, and
- (iii) the obligation bears interest payable annually at the rate applicable pursuant to Subsection (1) of Section 113 of the Canada Pension Plan, at the time of the issue of the obligation for obligations issued pursuant to that Act at that time to the Canada Pension Plan;

(c) to be made for capital development projects which as of December 6, 1972,

- (i) were not included in the provincial or municipal capital expenditure program planned for the period commencing with December 6, 1972 and ending with June 30, 1975, or
- (ii) were included in the expenditure program planned for the said period if the province or municipality, as the case may be, has undertaken to add to such program and construct before June 30, 1975 additional capital development works at least equal in cost to the loans made in respect of those projects;

payment is hereby forgiven of that portion of the principal amount of any loan or advance in respect thereof made pursuant hereto to any province, provincial agency or municipality for a capital development project as described in paragraph (c) equal to the aggregate of the following:

- (d) 50% of normal direct onsite payroll costs incurred during the period commencing with December 6, 1972 and ending with May 31, 1973;
- (e) 50% of normal direct onsite payroll costs incurred during the period commencing with December 1, 1973 and ending with May 31, 1974;
- (f) 50% of normal direct onsite payroll costs incurred during the period commencing with December 1, 1974 and ending with May 31, 1975; and
- (g) 50% of normal direct onsite payroll costs incurred during the period commencing with December 6, 1972 and ending with May 31, 1975;

by the province, provincial agency or municipality, as the case may be, on the capital development project, as

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

determined by the Minister of Finance in accordance with the terms and conditions set out in the aforementioned agreements \$350,000,000.

Loans amounting to \$121,000 were made during 1972-73.

- E-42 The Atlantic Provinces Power Development Act authorized the Minister, with the approval of the Governor in Council, to enter into an agreement with the government of any of the Atlantic provinces to assist in the generation of electrical energy in the province by steam driven generators and the control and transmission of electric energy. The act further provides that the Northern Canada Power Commission on behalf of the Government of Canada shall administer any agreement made under the act to such extent as the Minister may direct.

Advances were provided for by:

Vote L15 and L15b Advances in accordance with agreements entered into pursuant to the Atlantic Provinces Power Development Act.....	\$ 3,500,000
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P.C. 1958-223, February 7, 1958 and P.C. 1961-1003 July 11, 1961 approved entry by the Minister of Northern Affairs and National Resources into agreements with the Provinces of New Brunswick, Nova Scotia and Newfoundland. These agreements provide that assistance in respect of the construction and equipping of the power projects will be given by Canada through the Northern Canada Power Commission pursuant to agreements, entered into from time to time, between the Northern Canada Power Commission and the provincial power commissions in respect of specific power projects.

The amounts shown as advances represent expenditures on uncompleted projects. When a project is completed the advances are transferred to the loans account. Accrued interest on advances and loans is capitalized and charged to the appropriate accounts with contra entries of accrued interest being made to the liability account "deferred credits—capitalized interest". This is in accordance with terms and conditions authorized under the Atlantic Provinces Power Development Act and the agreements entered into between Canada and the province which direct that interest on advances shall, on completion of projects be added to the amount of the advance for repayment.

Newfoundland—

Advances in the amount of \$2,614,453 were made in the current year on behalf of the Province of Newfoundland under authority of the following: (a) agreement dated January 31, 1962 between the Government of Canada and the Province of Newfoundland; (b) P.C. 1965-406, March 5, 1965; and (c) agreement dated January 31, 1962 between the Northern Canada Power Commission and the Newfoundland and Labrador Power Commission.

Accrued interest of \$3,702,035 was charged to the advances account with corresponding credits to "deferred credits—capitalized interest".

During the year there was a repayment of capitalized interest of \$3,695,698 against incomplete projects, a principal repayment of \$530,632 to the loans account of which \$32,317 was in respect of capitalized interest and \$136,273 was in respect of overclaimed costs, subsequently disclosed by an audit of completed projects. A contra entry was made charging the amount of capitalized interest to deferred

credits. Interest of \$6,442,741 (of which \$3,728,015 was capitalized interest) was credited to non-tax revenue—return on investments.

Nova Scotia—

Advances in the amount of \$885,547 were made in the current year on behalf of the Province of Nova Scotia under authority of the following: (a) agreement dated February 20, 1958 between the Government of Canada and the Province of Nova Scotia; (b) P.C. 1959-1229, September 24, 1959 and P.C. 1961-90, January 24, 1961; (c) agreement dated August 31, 1959 between the Northern Canada Power Commission and the Nova Scotia Power Commission; and (d) P.C. 1972-11/707, April 12, 1972 and agreement dated May 31, 1972 between the Northern Canada Power Commission and the Nova Scotia Power Commission.

An amount of \$4,608,528 was transferred from advances to loans for projects completed during the fiscal year. Accrued interest for such projects in the amount of \$163,675 was charged to the advances account.

During the year there was a repayment to the loan account of \$801,060 of which \$62,345 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$3,890,877 (of which \$62,345 was capitalized interest) was credited to non-tax revenue—return on investments.

Also recorded here is a loan to the province for their purchase of shares of the capital stock of Metropolitan Area Growth Investments Limited as authorized by Vote L329, Appropriation Act No. 1, 1973.

New Brunswick—

Advances were made under authority of the following: (a) agreement dated February 14, 1958 between the Government of Canada and the Province of New Brunswick; (b) P.C. 1962-403, March 22, 1962; and (c) agreements dated December 31, 1958 and May 16, 1961 between the Northern Canada Power Commission and the New Brunswick Electric Power Commission.

During the year there was a repayment to the loan account of \$832,785 of which \$44,653 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$3,701,550 (of which \$44,653 was capitalized interest) was credited to non-tax revenue—return on investments.

- E-43 This account records overpayments of subsidies to the Province of Saskatchewan under the British North America Act, 1867 and amendments, as a result of the 1971 decennial census. This overpayment was recovered during 1972-73.

- E-44 This account was established under authority of vote L158a, Appropriation Act No. 4, 1969 to authorize loans to the Province of Nova Scotia in the current and subsequent fiscal years, in the amount of \$430,000 in accordance with terms and conditions approved by the Governor in Council for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

A repayment of \$28,672 was received during the year, and interest of \$32,107 was credited to non-tax revenue—return on investments.

- E-45 This account records loans to the Province of Prince Edward Island, representing financial assistance for the realization of a comprehensive and co-ordinated development plan of the province pursuant to an agreement entered into with the province whose territory has been

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

designated a "special rural development area", under authority of vote L125, Appropriation Act No. 3, 1969, vote L20, Appropriation Act No. 3, 1971 and the following parliamentary appropriation:

Vote L20 Loans in accordance with a development agreement entered into with the Province of Prince Edward Island..... \$ 10,000,000

Loans amounting to \$3,661,000 were made during the year. In addition there was a capital repayment of \$11,897 bringing total loans outstanding to \$7,481,103 as at March 31, 1973. Interest of \$286,750 was credited to non-tax revenue—return on investments.

E-46 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by appropriation 528, Special Appropriation Act, 1958, vote 504, Appropriation Act No. 5, 1958, vote 605, Appropriation Act No. 5, 1959, Vote L30, Appropriation Act No. 6, 1965, vote L30b, Appropriation Act No. 2, 1966 and vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of \$34,336 were received. The balance outstanding in the account at March 31, 1973 was \$635,061.

E-47 In this account are recorded provincial notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable in 1968-69.

Repayments during the year amounted to \$4,655,000 leaving a nil balance at March 31, 1973.

Interest in the amount of \$805,319 was received and credited to non-tax revenue—return on investments.

E-48 In this account are recorded provincial notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable in 1969-70. Repayments of \$1,780,000 during the year reduced the outstanding amount of notes to \$7,926,000 at March 31, 1973.

E-49 In this account were recorded notes payable by the Province of Quebec in 1968-69 in respect of the Expo guarantee, payment of which has been deferred as authorized by P.C. 1969-2278 and P.C. 1970-201. Interest is not payable on the payments deferred.

E-50 Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, as amended, the Government of the Province of Manitoba agreed to pay the federal government its share of the amounts expended on Lac Seul and Lake of the Woods storage projects. Details were given in Public Accounts 1951-52. The annual payments of \$154,405 covering principal and interest for 1971-72 and 1972-73, of which \$52,386 was credited to non-tax revenue—return on investments, was received in the current fiscal year.

E-51 Vote 539, Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the consolidated revenue fund to which shall be charged

expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000.

A statement of changes in the account during the current fiscal year follows:

	Trans- ferred from votes 5 and 10	Paid to Province of Ontario	Received from Province of Manitoba	Received from Province of Ontario	Total Charges
	\$	\$	\$	\$	\$
Lake of the Woods.....	35,715		54,142	6,242	24,669
Lac Seul.....	5,309	18,105	23,536	1,498	1,620
	41,024	18,105	77,678	7,740	26,289

E-52 In these accounts are recorded the outstanding balances in respect of the adjusted amounts of treasury bills indebtedness of the governments of these provinces to the federal government pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period. Decreases represent repayments. Interest of \$291,180 on that portion of the indebtedness of each province which represented the amount of loans for capital and ordinary governmental purposes was received and credited to non-tax revenue—return on investments.

E-53 By agreement with the Province of Manitoba, dated December 20, 1962, certain of the expenditures on the Shellmouth Dam and Portage Diversion are shareable with the province. The balance of \$16,920 at March 31, 1972 which was charged in 1971-72 was recovered from the province and credited to revenue. The balance of \$197 at March 31, 1973 will be recovered in 1973-74.

E-54 This account records treasury bills received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project. Interest on treasury bills, amounting to \$661,370, was received and credited to non-tax revenue—return on investments.

E-55 Loans are recorded in these accounts to provide financial assistance for a wide range of projects necessary to economic expansion and social adjustment. The amounts shown as advances represent outlays made on uncompleted projects. When a project is completed the advances are transferred to the loans account.

Accrued interest on advances and loans is capitalized and charged to the appropriate asset account with contra entries of accrued interest being made to the liability account "deferred credits" for capitalized interest. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces with the approval of the Governor in Council. Upon completion of projects, accrued interest is calculated, capitalized and added to the amount of the advances for repayment.

Financial assistance, by means of advances, is provided under authority of vote L130, Appropriation Act No. 3,

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

1969, votes L25 and L25a, Appropriation Act No. 4, 1970, vote L25, Appropriation Act No. 3, 1971, respectively, and of the following parliamentary appropriation:

Vote L25 Loans in accordance with agreements entered into or to be entered into with the provinces with the approval of the Governor in Council for the development of community and industrial infrastructure..... \$ 62,682,000

Agricultural service centres

These loans are made to assist provinces and municipal authorities to construct or expand water supply and waste disposal facilities in key agriculture service centres.

Carry-Over Projects

To finance certain water projects that were carried over from the Atlantic Development Board. Such advances were made pursuant to terms and conditions of agreements, entered into between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council. The department's policy applying to water projects and such agreements included a forgiveness provision to reflect recognition of shortfall in the usage of available capacity in the early years of such projects.

Newfoundland—

The project in this province was authorized by P.C. 1968-1/1767, September 17, 1968 and agreement dated September 19, 1968 and P.C. 1973-8/96, January 16, 1973 and agreement dated March 23, 1973. Advances in the amount of \$23,517 were made in 1972-73.

According to the forgiveness provision and the provincial report on usage, the annual amortization payment was reduced by \$32,220 of which \$4,572 was on account of principal (including \$68 for capitalized interest) and \$27,648 was on account of amortized interest. By virtue of the authority included in our vote wording, the amount of the forgiveness was charged to the appropriate vote.

Credit entries covering forgiveness were made to the loan account and to "non-tax revenue—return on investments" with a contra entry to "deferred credits" for capitalized interest. The net repayment made to the loan was \$5,679 of which \$99 was in respect of capitalized interest. A contra entry charging this latter amount to "deferred credits" was made. Interest of \$34,313 (of which \$99, was capitalized interest) was credited to non-tax revenue—return on investments.

Prince Edward Island—

The project in this province was authorized by P.C. 1969-3/112, January 21, 1969 and agreement dated February 14, 1969. According to the forgiveness provision and the provincial report on usage, amortization payments were reduced by \$4,406 of which \$603 was principal and \$3,803 was interest. By virtue of the authority included in vote wording, the amount of the forgiveness was charged to the appropriation.

Credit entries covering forgiveness were made to the loan account and to non-tax revenue—return on investments. The net repayment made to the loan was \$203. Interest of \$1,275 was credited to non-tax revenue—return on investments.

Nova Scotia—

Advances in the amount of \$337,615 were made in the current year under authority of the following: (a) P.C. 1969-4/581, March 25, 1969 and agreement dated March

26, 1969; (b) P.C. 1969-5/581, March 25, 1969 and agreement dated March 26, 1969; (c) P.C. 1969-1/634, March 31, 1969 and agreement dated March 31, 1969; (d) P.C. 1970-12/365 March 3, 1970 and agreement dated March 25, 1970; (e) P.C. 1970-11/2138, December 15, 1970 and agreement dated March 9, 1971 and (f) P.C. 1972-594, March 28, 1972 and agreement dated May 26, 1972.

An amount of \$777,615 was transferred from advances to loans and accrued interest of \$11,262 was charged to the loan account with a corresponding credit entry to "deferred interest" for capitalized interest.

According to the forgiveness provision and the provincial report on usage, the annual amortization payment was reduced by \$352,397 of which \$39,368 was on account of principal (including \$346 for capitalized interest) and \$313,029 was on account of interest. By virtue of the authority included in our vote wording, the amount of forgiveness was charged to the appropriate vote.

Credit entries covering this amount were made to the loan account and to "non-tax revenue—return on investments" with a contra entry to "deferred credits" for capitalized interest. The net repayment made to the loan was \$48,745 of which \$414 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$367,249 (of which \$414 was capitalized interest) was credited to non-tax revenue—return on investments. The loan account was also credited with \$256,993 respecting an adjustment to prior years expenditures.

New Brunswick—

The project in this province was authorized by P.C. 1969-2/463, March 11, 1969 and agreement dated March 26, 1969.

According to the forgiveness provision and the provincial report on usage, the annual amortization payment was reduced by \$82,624 of which \$10,496 was on account of principal (including \$34 for capitalized interest) and \$72,128 was on account of interest. By virtue of the authority included in our vote wording, the amount of the forgiveness was charged to the appropriate vote.

Credit entries covering this amount were made to the loan account and to "non-tax revenue—return on investments" with a contra entry to "deferred credits" for capitalized interest.

The net repayment made to the loan was \$30,297 of which \$47 was in respect of capitalized interest. Interest of \$103,219 (of which \$47 was capitalized interest) was credited to non-tax revenue—return on investments.

Special Area Agreements

To finance development of community and industrial infrastructure projects for special areas and for highway development pursuant to terms and conditions of agreements entered into between Canada and the provinces, with the approval of the Governor in Council.

Newfoundland—

Advances in the amount of \$7,970,187 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated April 21, 1970; (b) P.C. 1971-1605, August 3, 1971 and agreement dated August 9, 1971 and (c) P.C. 1973-13/655, March 27, 1973 and agreement dated March 27, 1973.

Accrued interest of \$9,403 was charged to the loan account with a corresponding credit to "deferred credits" for capitalized interest. No payments were received. The

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

advance account was credited with \$72,264 respecting adjustments to prior year expenditures.

Nova Scotia—

Advances in the amount of \$6,227,733 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 12, 1970; (b) P.C. 1971-1997, September 21, 1971, P.C. 1971-13/2171, October 19, 1971 and agreement dated October 22, 1971 and (c) P.C. 1972-10/1515, July 11, 1972 and agreement dated July 10, 1972. An amount of \$187,625 was transferred from advances to loans and accrued interest of \$28,062 was charged to the loan account with a corresponding credit to "deferred credits" for capitalized interest. The advance account was credited with \$2,720. No payments were received.

New Brunswick—

Advances in the amount of \$11,634,239 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 21, 1970; (b) P.C. 1971-1200, June 15, 1971, P.C. 1971-1604, August 3, 1971 and agreement dated August 20, 1971.

An amount of \$39,505 was transferred from advances to loans. The advance account was credited with \$61,690 respecting adjustments to prior year expenditures and the loan account was debited with \$228 for an accrued interest adjustment.

Quebec—

Advances in the amount of \$19,115,505 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 8, 1970; (b) P.C. 1972-1/556, March 23, 1972.

An amount of \$35,603,557 was transferred from advances to loans and accrued interest of \$2,761,866 was charged to the loan account with a corresponding credit to "deferred credits" for capitalized interest.

No repayments were received but the advance account was credited with \$335,635 respecting adjustments to prior year expenditures.

Manitoba—

Advances in the amount of \$551,688 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated May 11, 1970; (b) P.C. 1971-1603, August 3, 1971 and agreement dated August 26, 1971 and (c) P.C. 1973-11/330, February 13, 1973 and agreement dated March 12, 1973. No repayments were received.

Saskatchewan—

Advances in the amount of \$303,152 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated May 12, 1970 and (b) P.C. 1972-11/1971, September 14, 1972 and agreement dated October 7, 1972. Advances of \$1,419,639 were repaid with accrued interest of \$120,745.

Alberta—

Advances in the amount of \$598,656 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated May 13, 1971; (b) P.C. 1971-1602, August 3, 1971 and agreement dated September 1, 1971 and (c) P.C. 1973-7/198, January 10, 1973 and agreement dated January 30, 1973.

An amount of \$176,400 was transferred from advances to loans and accrued interest of \$19,619 was charged to the loan account with a corresponding credit to "deferred credits" for capitalized interest. No repayments were received but the advance account was credited with \$14,287 respecting adjustments to prior year expenditures.

- E-56 This account was established to record loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

Where the municipal project in respect of which a loan is made is completed on or before September 30, 1966, the board shall forgive payment to the municipality of 25 per cent of the principal amount of the loan. If a project is not completed as at September 30, 1966, the board shall forgive 25 per cent of that portion of the loan that has been advanced to the municipality as of September 30, 1966. At March 31, 1973 advances totalled \$244,636,935. Interest amounting to \$13,625,004 was received and credited to non-tax revenue—return on investments.

A statement of expense and statement of loans approved and loans disbursed are shown as an appendix under Finance in Volume II of this report.

- E-57 The Veterans' Land Act provides for the establishment of this account and the authority was extended by vote L115, Appropriation Act No. 7, 1967 and vote L55, Appropriation Act No. 3, 1970. The outstanding balance may not exceed \$605,000,000 at any time.

These advances are used by the Director, under parts I and III of the Veterans' Land Act for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and under part II of the act for the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house Central Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and reimburse the fund the full cost to the Director for that property. Gross debits amounted to \$50,436,085 and gross credits amounted to \$47,660,281.

Details of transactions in the account during the current fiscal year are shown as an appendix under Veterans Affairs in Volume II of this report.

Less reserve for conditional benefits—Veterans' Land Act—The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover one tenth of the amount of conditional benefits included in sales to veterans, have been credited to this account. As and when conditional benefits are earned, the amounts are charged hereto and credited to the Veterans' Land Act fund. Gross debits amounted to \$4,227,309 and gross credits amounted to \$4,589,309.

- E-58 This account was established by vote L16a, Appropriation Act No. 4, 1971 to provide for the acquisition of capital equipment for race track supervision.

Advances during the current fiscal year amounted to \$56,975 and repayments were \$40,231

- E-59 This account was established by vote L17a, Appropriation Act No. 4, 1971, to provide loans during the 1971-72 and

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

1972-73 fiscal years to finance the construction of multi-purpose exhibition buildings.

Advances during the current year amounted to \$4,422,800. An amount of \$93 was credited to non-tax revenue—return on investments.

E-60 This account records loans made to Telesat Canada under authority of sections 39 and 40 of the Telesat Canada Act. The Act authorizes the expenditure of \$10,000,000 in 1970-71 and payment out of the consolidated revenue fund in the fiscal year 1971-72 of a sum not exceeding \$20,000,000 to acquire shares of Telesat Canada for the Government of Canada.

E-61 *Coleman Collieries Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act and P.C. 1966-2010, October 20, 1966 and P.C. 1968-471, March 7, 1968, as amended by P.C. 1968-930, May 15, 1968. The amount of \$120,000 in respect of principal on loan made under P.C. 1966-2010 was received and credited hereto. In 1969-70 a new loan of \$805,129 was made under the authority of P.C. 1968-471, March 7, 1968, as amended by P.C. 1968-930, May 15, 1968. Interest at the rate of 5 1/2 per cent per annum and 7 1/2 per cent per annum on loans made under P.C. 1966-2010 and P.C. 1968-471, as amended by P.C. 1968-930, amounting to \$2,217 and \$177,511 respectively, was received and credited to non-tax revenue—return on investments.

E-62 Advances were made to the company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Limited now the Eldorado Nuclear Limited, which was appropriated by the Crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the company, this account is credited with the value of the stock and the debit is to the current and demand liability account "Eldorado Mining and Refining Limited—unrepresented capital stock" under schedule J.

E-63 *Dominion Coal Company Limited*—The balance at March 31, 1972 represented the outstanding amount of loans made under the terms of the Coal Production Assistance Act (formerly the Maritime Coal Production Assistance Act) and P.C. 97, March 14, 1950. During 1972-73 the principal was repaid in full and interest of \$1,041,380 was received and credited to non-tax revenue—return on investments.

E-64 This account records loans to Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for the construction and operation of the Hydro-Quebec Institute of Research, under authority of votes L10, Appropriation Act No. 3, 1970, L10a, Appropriation Act No. 4, 1970, Vote L10, Appropriation Act No. 3, 1971 and the following parliamentary appropriation:

Vote L10 Loans to Hydro-Quebec Research Institute on terms and conditions approved by the Governor in Council to assist in the financing of the construction of laboratories..... **\$ 2,500,000**

Loans totalling \$2,500,000 were made during the year under the authority of vote L10, Appropriation Act No. 3, 1972 and P.C. 1970-1196, July 3, 1970. There were no repayments during the year.

E-65 This account records loans to commercial fishermen and fish plant workers under authority of vote L6a, Appropriation Act No. 4, 1970 in accordance with agreements with the provinces for the purpose of income maintenance during the 1970-71 fishing season because of closure of the fishery due to mercury pollution.

The Provinces of Quebec, Ontario, Manitoba and Saskatchewan participated in, and administered the arrangement to provide cash relief to commercial fishermen for losses of income as a result of closure of a portion of the fishery under cost-sharing agreements.

Repayments were made during the year to the provinces as follows: Quebec \$217,663, Ontario (Lake St. Clair, Detroit and St. Clair River) \$34,325, Ontario, \$158,917, Manitoba \$951,992 and Saskatchewan \$9,465.

E-66 Vote 540, Appropriation Act No. 5, 1955, as amended by vote 527, Appropriation Act No. 6, 1956 and vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Environment vote 5. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year.

Details of the account follow:

	Fishing vessel insurance plan
	\$
Receipts.....	2,644,353
Expenditures.....	2,304,663
Net surplus.....	339,690

The net surpluses of \$339,690 in 1972-73, \$319,227 in 1971-72, \$351,665 in 1970-71, \$144,590 in 1969-70 and \$37,003 in 1968-69 in respect of the fishing vessel insurance plan are reported under the liability category "deposit and trust accounts".

E-67 This account records interest-free loans to fishermen, authorized by vote L39b, Appropriation Act No. 1, 1970, as advances against any settlement of compensation claims, who have been affected by the closure of part of the Placentia Bay fishery because of water pollution.

E-68 This account records loans made under authority of vote L32b, Appropriation Act No. 1, 1969, in the 1968-69 and

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council to assist processors of ground-fish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level. The total amount of loans authorized was \$6,000,000.

No loans were made under the authority during the current fiscal year. Repayments amounted to \$1,111,005. Interest of \$164,633 was received and credited to non-tax revenue—return on investments.

- E-69 This account records loans under the following parliamentary appropriation to provide relief through emergency assistance to processors of bloaters (smoked herring) to cover production and transportation costs for commercial shipments of fish found to be unfit for food due to the serious infestation with the insect "cheese skipper":

Vote L27b—Loans in accordance with terms and conditions approved by Treasury Board to assist processors of bloaters (smoked herring) in the Province of New Brunswick..... **\$ 200,000**

During 1972-73 receipts were NIL and disbursements were \$174,638.

- E-70 Vote L12, Appropriation Act No. 3, 1971, authorized, in accordance with terms and conditions approved by the Treasury Board, an advance of \$133,000 for the acquisition in 1971-72 of furnishings and equipment for additional regional passport offices at Edmonton and Halifax and to replace furniture at the central office. As expenditures during 1971-72 amounted to only \$77,653, the authority was renewed by Appropriation Act No. 2, 1972 as follows:

Vote L15 Advances, in accordance with terms and conditions approved by Treasury Board, for the acquisition of capital equipment for the central and regional passport offices..... **\$ 78,000**

During 1972-73 expenditures amounted to \$17,911; a repayment of \$5,263 was made on the loan acquired in 1971-72 and interest in the amount of \$5,678 was charged on the loans acquired in both fiscal years at the rate established by the Minister of Finance and credited to non-tax revenue—return on investments.

- E-71 The Canada Development Corporation Act established this corporation to help develop and maintain strong Canadian controlled and managed corporations in the private sector of the economy and to give Canadians greater opportunities to invest and participate in the economic development of Canada.

During 1972-73 the Government of Canada purchased 9,868,881 shares of the corporation under authority of section 35(1) of the Act and P.C. 1971-2572 dated November 23, 1971 at a cost of \$100,000,000 and 6,141,654 shares valued at \$62,000,000 were received in connection with the sale of Polymer Corporation.

- E-72 In this account are recorded notes in respect of the City of Montreal's share of Expo expenditures, guaranteed by the Province of Quebec. There was a repayment of \$2,374,000

during the year leaving a balance of \$10,568,000 outstanding at the end of the fiscal year. Interest amounting to \$932,960 was received and credited to non-tax revenue—return on investments.

- E-73 The decrease of \$50,969 during the current fiscal year represented repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act. Interest of \$2,656 was credited to non-tax revenue—return on investments.

- E-74 This account records loans made to the Ottawa Civil Service Recreational Association to assist them in building and developing the W. Clifford Clark Memorial Centre.

A loan of \$500,000 was made to the association under authority of vote 539, Appropriation Act No. 5, 1955. P.C. 1956-500, March 29, 1956 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing September 30, 1961. Until the property is serviced the loan is to bear interest at the same rate as the association earns on the investments of the funds in treasury bills, thereafter at the rate of 3 3/8 per cent per annum to March 31, 1981, at which time the rate will be renegotiated.

A further loan of \$300,000 was made under authority of vote 503, Appropriation Act No. 5, 1958. P.C. 1958-1293, September 18, 1958 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing March 31, 1961 and bear interest at 4 1/4 per cent per annum.

During the fiscal year 1964-65 an additional loan of \$300,000 was made under the authority of vote L15, Main Estimates 1964-65, and P.C. 1964-13/926, June 25, 1964 which provided that the loan should be repayable in fifty equal semi-annual payments of interest and principal commencing March 31, 1966 and bear interest at the rate of 5 3/8 per cent per annum on such part of the loan that is made in the period April 1 to June 30, 1964, and on such part of the loan made in a period subsequent to June 30, 1964 at such rate or rates as are established by the Minister of Finance for that subsequent period in respect of crown corporation borrowings.

Repayments were \$19,057 during the current year. Interest of \$39,595 was credited to non-tax revenue—return on investments.

- E-75 This account relates to advances made under the authority of vote L101e, Appropriation Act No. 4, 1966, to the Saint John Harbour Bridge Authority in connection with the financing, construction and operations of a toll bridge across the harbour of Saint John, N.B. Total amount of advances in each fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year. Advances during the current fiscal year amounted to \$973,309 and interest of \$7,459 was received and credited to non-tax revenue—return on investments.

- E-76 This account records loans to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick.

Authority for loans in the current and subsequent fiscal years in the amount of \$2,500,000 was given by vote 505, Appropriation Act No. 5, 1958 and was de-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

creased to \$1,250,000 by vote 605, Appropriation Act No. 5, 1959.

During the fiscal year repayments of \$33,477 were received. There were no debits to the account. Interest at the rate of 5 per cent per annum in the amount of \$50,223 was received and credited to non-tax revenue—return on investments.

E-77 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by Appropriation 528, Special Appropriation Act, 1958, vote 504, Appropriation Act No. 5, 1958, vote 605, Appropriation Act No. 5, 1959, vote L30, Appropriation Act No. 6, 1965, vote L30b, Appropriation Act No. 2, 1966 and vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of \$132,483 were received. Interest at the rates of 5 and 5 1/2 per cent per annum in the amount of \$58,454 was received and credited to non-tax revenue—return on investments.

E-78 This account was established pursuant to an agreement authorized by P.C. 4066 dated October 7, 1947 for the advancement of moneys to Yukon Coal Company Limited not exceeding \$300,000 to enable the company to develop and operate a colliery or collieries and to market coal to meet requirements of the Yukon Territory. The original authority was amended by P.C. 1969-1/1059, May 27, 1969 which authorized an agreement with Anvil Mining Corporation Limited who assumed the rights and obligations of the Yukon Coal Company Limited.

The advances bear interest at the rate of 3 1/2 per cent per annum and repayments are made on the basis of \$2 per ton of coal produced or sold.

During the year repayments of \$36,270 were received and interest of \$3,974 was credited to non-tax revenue—return on investments.

E-79 This account was established by vote L51b, Appropriation Act No. 1, 1970, for the purchase of common and preferred shares in Canadian Arctic Producers Limited and to provide loans to the company in current and subsequent fiscal years in an amount not exceeding \$250,000.

Under provisions of vote L51b, the Crown purchased 5 common shares and 400,000 7 per cent non-cumulative redeemable preferred shares in the company representing a total of \$401,000. Pursuant to an agreement with Canadian Arctic Producers Limited repayment of the principal of the \$250,000 loan is to commence on July 31, 1976.

In the current year a principal repayment of \$25,000 was received and interest of \$17,500 was received and credited to non-tax revenue—return on investments.

E-80 This account was established by vote 546, Appropriation Act No. 3, 1953, and subsequent amendments thereto, for the purpose of making loans to individual Eskimos or groups of Eskimos to promote commercial activities, gainful occupations and to purchase housing.

The following parliamentary authority increased to \$1,800,000 the amount that may be charged to the account at any one time:

Vote L61b To extend the purposes of the Eskimo Loan Fund established by Loans, Investments and Advances Vote 546, Appropriation Act No. 3, 1953, to authorize the making of loans to a co-operative association, a credit

union, a Caisse Populaire or other credit society incorporated under the laws of a Province where the majority of the members are Eskimos or to a corporation incorporated under the laws of Canada or of a Province where the controlling interest is held by Eskimos and to increase from \$800,000 to \$1,800,000 the amount that may be outstanding at any time under the Eskimo Loan Fund: additional amount required..... \$ 1,000,000

The Eskimo Loan Fund is administered by the Territorial Advisory Board for Eskimos living within the jurisdiction of the Northwest Territories and the Federal Advisory Board for Eskimos living outside the jurisdiction of the Northwest Territories, subject to the terms and conditions approved by Treasury Board.

In the current year the account was debited with \$129,040 and repayments amounted to \$85,400. Interest of loans, based on the approved rate of 5 per cent per annum, totalling \$276 was credited to non-tax revenue—return on investments.

A statement of operations of the Eskimo Loan Fund is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

E-81 Loans to the Government of the Northwest Territories, authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1972, totalled \$47,516,427. During the current year additional loans of \$21,830,000 were issued and repayments amounted to \$2,248,851. Interest on loans of \$3,328,297 was received and credited to non-tax revenue—return on investments.

Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

- (a) *Capital Expenditures—Education*—Loans still outstanding in respect to education amounted to \$714,615 and no additional loans were made in the current year. Repayments of \$71,767 were received and interest of \$34,043 was credited to non-tax revenue—return on investments.
- (b) *Second Mortgage Loans*—Outstanding loans in respect to second mortgages amounted to \$187,263 with no additional loans issued during the fiscal year. Repayments of \$5,622 were received and interest of \$12,823 was credited to non-tax revenue—return on investments.
- (c) *Low Cost Housing Loans*—Loans for the construction of low cost houses or rental houses for non-Indians and non-Eskimos outstanding as of March 31, 1972 amounted to \$2,069,336. Further loans were issued in the current year under the following authorities: vote L24a, Appropriation Act No. 10, 1964, \$30,000; vote L54a, Appropriation Act No. 7, 1967, \$90,000; vote L60, Appropriation Act No. 3, 1970, \$81,250; vote L50, Appropriation Act No. 3, 1971, \$813,750.

The following parliamentary appropriation authorized additional loans to the Government of the Northwest Territories, however, no loans were made pursuant to this authority in the current fiscal year:

Vote L50—Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the construction of rental houses

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

for non-Indians and non-Eskimos in the Northwest Territories..... \$ 895,000

Repayments in respect to loans for low cost housing amounted to \$88,620 and interest of \$148,526 was credited to non-tax revenue—return on investments.

- (d) *Capital Expenditures*—Loans in this regard outstanding as of March 31, 1972 totalled \$39,291,279 and additional loans of \$19,660,000 were made in the current year in accordance with the following authority:

Vote L45—Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for capital expenditures..... \$ 19,660,000

During the fiscal year repayments for capital expenditures in the amount of \$1,777,897 were received and interest of \$2,788,576 was credited to non-tax revenue—return on investments.

- (e) *Development of Townsite at Pine Point*—Loans in respect to the Townsite at Pine Point outstanding as of March 31, 1972 amounted to \$221,452 and no additional loans were made during the fiscal year. Repayments of \$69,287 were received and interest of \$14,192 was credited to non-tax revenue—return on investments.
- (f) *Development of New Sub-divisions at Hay River*—Loans outstanding as of March 31, 1972 in respect to Hay River totalled \$1,224,898 and no further loans were made in the current year. Repayments of \$49,456 were received and interest of \$68,135 was credited to non-tax revenue—return on investments.
- (g) *Establishment of the Capital at Yellowknife*—Loans to the Town of Yellowknife as of March 31, 1972 amounted to \$2,304,584 and no additional loans were made in the current year. Repayments of \$149,275 were received and interest of \$157,740 was credited to non-tax revenue—return on investments.
- (h) *Third Party Loans*—Loans to the Government of the Northwest Territories for lending to municipalities and school districts that were outstanding as of March 31, 1972 amounted to \$1,503,000.

In the current year additional loans of \$1,155,000 were made pursuant to the following authorities:

Vote L55—Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for capital projects and the making of loans to municipalities and school districts for capital projects..... \$ 1,155,000

Vote L55b—Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for capital projects and the making of loans to municipalities and school districts for capital projects..... \$ 331,000

Repayments of \$36,927 were received during the current fiscal year and interest of \$104,263 was credited to non-tax revenue—return on investments.

- E-82 Loans to the Government of the Yukon Territory, authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1972 totalled \$27,131,701. During the current year, additional loans of \$7,503,085 were issued and repayments amounted to \$1,479,131. Interest on loans of \$1,987,733 was received and credited to non-tax revenue—return on investments.

Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

- (a) *Second Mortgage Loans*—Loans outstanding in respect to second mortgages as of March 31, 1972 amounted to \$189,913 and during the year an additional loan of \$50,000 was issued under authority of Vote L65, Appropriation Act No. 3, 1969. In the current year repayments of \$36,936 were received and interest of \$13,681 was credited to non-tax revenue—return on investments.
- (b) *Low Cost Housing Loans*—Outstanding loans in respect to Low Cost Housing amounted to \$1,790,304 as of March 31, 1972 and no additional loans were issued in the current year. Repayments of \$180,372 were received and interest of \$136,436 was credited to non-tax revenue—return on investments.
- (c) *Unforeseen Capital Expenditures 1957-62*—Pursuant to vote 671, Appropriation Act No. 2, 1962 a loan in the amount of \$500,000 was made to the Government of the Yukon Territory for unforeseen capital expenditures during the period April 1, 1957 to March 31, 1962. The outstanding amount as of March 31, 1972 was \$309,806 and during the year a repayment of \$24,631 was received. Interest of \$15,490 was credited to non-tax revenue—return on investments.
- (d) *Capital Expenditures*—Loans in this regard, outstanding as of March 31, 1972, totalled \$24,841,678 and in the current year an additional loan of \$100,000 was made pursuant to vote L35, Appropriation Act No. 3, 1971. Further loans of \$6,769,000 were made under the following parliamentary authority:

Vote L35—Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for capital expenditures..... \$ 6,869,000

During the fiscal year repayments for capital expenditures totalled \$1,237,166 and interest of \$1,737,461 was credited to non-tax revenue—return on investments.

- (e) *Third Party—Capital Project Loans*—During the year \$264,085 third party loans were made pursuant to Vote L35, Appropriation Act No. 3, 1971 and further loans of \$320,000 were issued under the following parliamentary authority:

Vote L40 Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for capital projects and the making of loans to municipalities for capital projects..... \$ 400,000

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Interest of \$27 was received in the current year in respect of these new loans.

- (f) *City of Whitehorse*—Loans to the City of Whitehorse, authorized by various parliamentary authorities in previous years, that were still outstanding as of March 31, 1972 totalled \$1,682,431. These loans were issued for the purpose of constructing a hospital and establishing and renovating a water and sewer system. No additional loans were issued in the current year, however, repayments of \$427,191 were received and interest of \$84,664 was credited to non-tax revenue—return on investments.

E-83 This account was established under authority of vote L19b, Appropriation Act No. 1, 1972 which granted the Indian Association of Alberta an interest-free loan to meet its 1971-72 operating deficit.

During the current year there were no transactions.

E-84 This account was established under authority of vote L53b, Appropriation Act No. 1, 1970 to authorize loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations, the activity of which contribute or may contribute to such development; to authorize the guaranteeing in the current and subsequent years on terms and conditions approved by the Governor in Council, of loans to such borrowers made for the same purposes; the taking of security by Her Majesty or other lenders in respect of such loans or guaranteed loans, including, notwithstanding section 88 of the Indian Act, security on property situated on a reserve and power to realize on such security; and to which shall be charged:

- (a) Loans authorized and payments to implement guarantees given under this authority; and which shall be credited,
- (b) repayments of loans made pursuant to section 70 of the Indian Act,
- (c) repayments of loans made pursuant to this authority; and
- (d) amounts received by way of recovery of payments made to implement guarantees given under this authority,

the total amount that may be outstanding at any time is not to exceed \$27,050,000. This amount was increased in the current year by the following parliamentary authority:

Vote L15 To increase from \$19,050,000 to \$27,050,000 the amount that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970..... \$ 8,000,000

The Governor in Council has issued regulations in respect to the Indian Economic Development Account which are contained in P.C. 1972-1498, July 4, 1972.

During the year 3 items amounting to \$4,172, which consisted of \$3,323 principal and \$848 interest, were deleted under authority of section 18 of the Financial Administration Act. During the current fiscal year the account was debited with \$5,403,965 and credits amounted to \$1,364,931.

A statement of the operations of the account is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

E-85 This account was established under authority of vote L51a, Appropriation Act No. 9, 1966 and extended by votes L40, Appropriation Act No. 3, 1969 and L15, Appropriation Act No. 3, 1970 to authorize in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction and acquisition costs of houses and land in areas other than Indian reserves and to forgive repayment of a loan or any part thereof made to Indians and Eskimos.

Vote L16a, Appropriation Act No. 4, 1971 extended the purposes of the account to authorize loans and advances to Indians and Eskimos for repairs or improvements to houses at the time of purchase in areas other than Indian reserves.

The total amount that may be outstanding at any time in the account was increased in the current year pursuant to the following parliamentary authority:

Vote L16 To increase from \$5,500,000 to \$7,500,000 the amount that may be outstanding at any time against the Indian Housing Assistance Account established by Loans, Investments and Advances vote L51a, Appropriation Act No. 9, 1966, for financial assistance to Indians and Eskimos for the construction of houses on other than Indian reserves..... \$ 2,000,000

During the fiscal year gross debits amounted to \$1,737,877 and gross credits totalled \$626,547 which included \$457,440 loan instalments forgiven by the Minister under authority of vote L51a, \$155,953 by repayments in cash and \$13,154 representing reimbursement of two debts deleted from the account. Governing regulations are contained in P.C. 1967-755, April 20, 1967.

E-86 This account was established under authority of vote L49c, Appropriation Act No. 9, 1966, vote L45, Appropriation Act No. 3, 1969 and extended by vote L20, Appropriation Act No. 3, 1970, to authorize in the current and subsequent fiscal years, advances to the Central Mortgage and Housing Corporation to cover the losses sustained by the Corporation as a result of loans made to Indians pursuant to section 40A of the National Housing Act, 1954, and advances from the special account established pursuant thereto to amounts to cover the losses sustained by the Farm Credit Corporation as a result of loans made to Indians pursuant to section 3A of the Farm Syndicates Credit Act. Governing regulations are contained in P.C. 1967-1725, September 12, 1967.

Under parliamentary authority vote L17a, Appropriation Act No. 4, 1971 the amount that may be outstanding at any time was increased from \$70,000 to \$380,000.

During the current year there were no transactions.

E-87 This account was established to record the government's equity in Panarctic Oils Limited and the payments to purchase sufficient shares of capital stock of Panarctic Oils Limited to maintain Canada's equity of 45 per cent in the Company.

Payments as of March 31, 1972 amounted to \$28,256,250 which consisted of \$9,022,500 under Appropriation vote 30 during the fiscal years 1967 to 1970, \$13,533,750 authorized by vote L52b, Appropriation Act No. 1, 1970 and

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

\$5,700,000 authorized by vote L56a, Appropriation Act No. 4, 1971.

During the current year additional payments of \$6,000,000 were made under the following parliamentary authority:

Vote L60 Payments in the current and subsequent fiscal years for the purchase of sufficient shares of capital stock of Panarctic Oils Limited to maintain Canada's equity in the said company at 45 per cent in accordance with agreements entered into, with the approval of the Minister of Justice, between the Minister of Indian Affairs and Northern Development and Panarctic Oils Limited..... \$ 6,000,000

E-88 This account was established to record loans made under authority of vote L82a, Appropriation Act No. 4, 1969 for the establishment or expansion of small business in the Northwest Territories, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Debits to the account in the current year totalled \$595,380 and credits totalled \$56,257.

E-89 This account was established to record loans made under authority of vote L81a, Appropriation Act No. 4, 1969 for the establishment or expansion of small business in the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Debits to the account in the current year totalled \$368,800 and credits totalled \$116,983

E-90 This account was set up under the following parliamentary appropriation:

Vote L35 Loans in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council to assist Canadian companies to undertake projects designed to expand the market for Canadian grains and oilseeds..... \$ 1,500,000

There were no transactions during the current fiscal year.

E-91 This account was set up under the following parliamentary appropriation:

Vote L16b Loans to Canadair Limited in the current and subsequent fiscal years in accordance with terms and conditions approved by Treasury Board for the financing of water bomber aircraft..... \$ 14,004,000

There were no transactions during the year.

E-92 This account was established to record loans made under the authority of vote L27c, Appropriation Act No. 5, 1965, extended by vote L35, Appropriation Act No. 6, 1966, vote L35a, Appropriation Act No. 9, 1966, vote L60, Appropriation Act No. 7, 1967, vote L105, Appropriation Act No. 3, 1969 and vote L15, Appropriation Act No. 3, 1970 and vote L20 and L20a, Appropriation Act No. 3 and 4, 1971 for the purpose of providing loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital.

During the year, loans amounting to \$10,208,655 were made and repayments of \$5,782,950 were received. Interest amounting to \$2,138,177 was received and credited to non-tax revenue—return on investments.

E-93 This account was established under the authority of vote L65, Appropriation Act No. 7, 1967 and the authority was extended by vote L75, Appropriation Act No. 4, 1968, vote L95, Appropriation Act No. 3, 1969, vote L10, Appropriation Act No. 3, 1970, vote L15, Appropriation Act No. 3, 1971 and the following parliamentary authority:

Vote L15 Advances, subject to the approval of the Treasury Board, to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to defence industry..... \$ 8,000,000

During the year, advances amounting to \$5,639,591 were made and repayments of \$6,981,603 were received.

E-94 This account was established under the authority of vote L80, Appropriation Act No. 4, 1968 and the authority was extended by vote L100, Appropriation Act No. 3, 1969, vote L11a, Appropriation Act No. 4, 1970, vote L11b, Appropriation Act No. 4, 1970 and vote L17a, Appropriation Act No. 4, 1971 which provides for the making of loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to section 15 of the Department of Industry Act: (a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment; and (b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment.

Additional loans are authorized by the following parliamentary appropriation:

Vote L17b To extend the purposes of Loans, Investments and Advances vote L80, Appropriation Act No. 4, 1968, to include in the category eligible for loans therein described a person engaged in a manufacturing enterprise in

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Canada who, in the opinion of the General Adjustment Assistance Board,

- (a) requires such loan in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury, and
- (b) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes.....

\$ 1

E-95 This account was established to record loans made under authority of vote L110, Appropriation Act No. 3, 1969 to manufacturing companies incorporated in Canada, on terms and conditions approved by the Treasury Board, to assist the financing of the cost of professional and technical services obtained for the purpose of developing proposals related to the specialization of production; the improved use of manpower and capital and the greater exploitation of competitive advantages held by such manufacturers in foreign competition.

There were no transactions in the account during the current fiscal year.

E-96 This account was established to record loans made under vote L16a, Appropriation Act No. 4, 1971 in respect of persons to whom a loan had been made under Industry, Trade and Commerce vote L20, Appropriation Act No. 3, 1971, for the purpose of protecting the Crown's interest in the assets securing such loan and to guarantee, in the current and subsequent fiscal years, loans made by private lenders, approved by the Board to the said persons described above for the aforementioned purposes.

There were no transactions during the current fiscal year.

E-97 This account was set up under the following parliamentary appropriation:

Vote L18b Loans to Radio Engineering Products Limited in the 1972-73 and 1973-74 fiscal years subject to terms and conditions approved by Treasury Board \$ 1,000,000

During the year loans amounting to \$365,000 were made.

E-98 This account was established to record loans made under vote L66c, Appropriation Act No. 1, 1968 in respect of the pharmaceutical industry development assistance program in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

During the year, loans amounting to \$270,000 were made and repayments of \$63,030 were received. Interest amounting to \$33,231 was received and credited to non-tax revenue—return on investments.

E-99 This account was established under authority of Labour vote L28d, Appropriation Act No. 2, 1966, which authorized loans to provide financial assistance to workers who

move from one place in Canada to another place in Canada where employment is available, and advances to cover transportation costs incurred for the movement of workers on behalf of employers subject to reimbursement by employers.

Interest on loans to workers was charged at the rate of 6 per cent per annum. An amount of \$178 was credited to non-tax revenue—return on investments.

Governing regulations are contained in P.C. 1965-2215 December 13, 1965, as amended. The total amount that may be charged to the account at any time is \$5,000,000.

Gross credits during the year amounted to \$663.

Not included in the closing balance is an amount of \$113,934 covering interest receivable to March 31, 1973.

A statement of the operations of the account is shown as an appendix under Manpower and Immigration in Volume II of this report.

E-100 Section 65 of the Immigration Act, Revised Statutes of Canada 1970, Chap. 1-2, authorized the operation of this account with a maximum debit balance of \$20,000,000 and governing regulations are contained in P.C. 1967-1701, September 6, 1967 pursuant to section 69 (2) of the act. Continuing authority was granted under provisions of P.C. 1954-7/290, March 4, 1954 for the maintenance of an advance of \$500,000 to the operating fund of the inter-governmental committee for European migration. The department, however, has had no call to advance funds under this authority for the past several years.

Interest at the rate of six per cent per annum is charged on loans approved on or after October 1, 1967.

During the year payments to transportation companies for trans-oceanic and inland rail fares and meals en route, totalling \$314,777 were made from the account and charged as loans to immigrants.

Repayments of \$1,536,149 and interest amounting to \$72,299 were received during the year. The interest was credited to non-tax revenue—return on investments.

Not included in the closing balance is an amount of \$126,957 covering interest receivable to March 31, 1973.

A statement of the operations of the account is shown as an appendix under Manpower and Immigration in Volume II of this report.

E-101 This account records advances to Central Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian forces.

Authority for loans in current and subsequent fiscal years in the amount of \$35,000,000 was given by vote 732, Appropriation Act No. 6, 1956, vote 475, Appropriation Act No. 5, 1959, vote 482, Appropriation Act No. 5, 1961, vote 670, Appropriation Act No. 2, 1962 and vote L15, Special Appropriation Act, 1963.

In 1957-58 loans of \$2,000,000 were made under authority of appropriation 527, Special Appropriation Act, 1958, the balance of which lapsed at the end of that year.

Amounts totalling \$284,931 received during the current fiscal year were credited hereto. There were no debits to the account. Interest received during the current fiscal year amounting to \$987,860 was credited to non-tax revenue—return on investments.

E-102 See item K-74 in this section.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-103 This account was established to record loans to federal employees of the Department of National Health and Welfare on education leave to assist in defraying the expenses of advanced training courses being undertaken. During the year repayments were \$300; no new loans were made.

E-104 This account was liquidated during the year.

E-105 This represents funds fraudulently obtained by an employee and restitution is being made. During 1972-73 \$822 was received.

E-106 This account was established under authority of vote L28c, Appropriation Act No. 1, 1971 to authorize loans to Burgeo Leasing Limited in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland.

The total amount that may be charged to the account at any time is \$240,000. No loans were made during the current fiscal year and credits were \$3,381, leaving an outstanding balance of \$229,264. Interest amounting to \$17,068 was credited to non-tax revenue—return on investments.

E-107 This account was established under authority of vote L29c, Appropriation Act No. 1, 1971 and extended by vote L30, Appropriation Act No. 3, 1971 to authorize loans in accordance with terms and conditions approved by the Governor in Council, for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland.

The authority to make loans was extended by the following appropriations:

Votes L30 and L30b Loan in accordance with terms and conditions approved by the Governor in Council for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland.....	\$ 12,500,000
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The total authorized loan amounts to \$22,235,000. Loans made during the fiscal year amounted to \$11,961,880. Loans to date total \$14,034,481. No repayments have been received to date.

E-108 This account was established under authority of vote L27a, Appropriation Act No. 4, 1970 to authorize loans to Eurocan Pulp and Paper Co. Ltd., in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of a marine terminal at Kitimat, British Columbia.

Loans made during the current fiscal year amounted to \$463,457. Repayment of loans, excluding interest, totalled \$225,000 leaving a balance outstanding of \$3,798,351. Interest amounting to \$263,346 was credited to non-tax revenue—return on investments.

E-109 This account was established under authority of vote L31b, Appropriation Act No. 1, 1972 to authorize loans to Sydney Steel Corporation in the 1971-72, 1972-73 and 1973-74 fiscal years in accordance with terms and conditions approved by the Governor in Council, for the construction of wharf facilities at Sydney, Nova Scotia.

The total authorized loan amounts to \$4,500,000. No loan has been made to date.

E-110 This account records the investment by the Department of Public Works in land and holdings through the purchase

of the capital stock of Terminal Warehouses Limited, Toronto, Ontario under the following parliamentary appropriation:

Vote L16b Payment for the purchase of shares of the capital stock of Terminal Warehouses Limited.....	\$ 12,475,000
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Payments made during the current year amounted to \$12,206,603.

E-111 This account records payments for the purchase of shares of the capital stock of the company in accordance with an agreement between Canada and Nova Scotia under authority of vote L31a, Appropriation Act No. 1, 1973.

E-112 Loans to settlers were made under authority of P.C. 1953-570, April 17, 1953, as amended, and vote 483, Appropriation Act No. 6, 1960 which provided that loans to any one settler should not exceed \$2,000 for building material for his irrigation lot dwelling, \$750 for fencing materials and \$1,000 for livestock. In addition, it provides for loans for levelling and improving of irrigated land, with a limit of \$2,500 in any one year and a maximum of \$7,500 per farm unit. Loans are repayable over a ten-year period and bear interest at the rate of 5 per cent per annum.

Debits during the year amounted to \$17,787. Repayments amounted to \$654.

E-113 This account records loans made for the purchase of capital equipment for the Canadian Government Photo Centre as authorized by vote L85, Appropriation Act No. 3, 1971 and the following parliamentary appropriation:

Vote L80 Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Canadian Government Photo Centre.....	\$ 75,000
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Loans made during the year amounted to \$33,077.

E-114 This account was established under the authority of vote L144b, Appropriation Act No. 1, 1970 which authorized the transfer of the value of inventory purchased from moneys provided by the revolving fund authorized by vote L74b, Appropriation Act No. 2, 1966, to the liability account "National Museums Special Account". There were no transactions in the account during the current year.

E-115 This account was established to record advances for the purchase of capital equipment for the Central Microfilm Unit as authorized by vote L110, Appropriation Act No. 3, 1971 and the following parliamentary appropriation:

Vote L100 Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Central Microfilm Unit.....	\$ 20,000
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There were no transactions in the account during the current year.

E-116 This account was established under the following parliamentary appropriation:

Vote L107b Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Bureau of Staff Development and Training.....	\$ 50,000
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Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-117 This account was established to record loans to paroled persons to assist them in their rehabilitation.

Vote L10, Special Appropriation Act 1963 authorized an amount of \$10,000 for this purpose. There were no transactions in the account during the current year.

E-118 This account was established by vote L103b, Appropriation Act No. 4, 1968 to which loans to parolees under this authority shall be charged and to which shall be credited all repayments of principal amounts of loans and all amounts the payment of which is forgiven by the Minister under this authority. The total amount that may be outstanding under this authority at any time is not to exceed \$10,000. The gross debits during the year amounted to \$5,016 and gross credits were \$4,934.

E-119 *Algoma Steel Corporation Limited*—This represents the balance due for property disposed of under a lease-purchase option agreement dated December 31, 1963 authorized by P.C. 627 dated February 1, 1944. This agreement terminates April 30, 1977 and provides for annual instalments as follows: to December 31, 1963, \$288,117; for the next thirteen years to December 31, 1976, \$92,428; and the final payment on April 30, 1977, \$30,809. During this year, a payment of \$92,428 and interest of \$14,788 were received. The interest was credited to non-tax revenue—return on investments.

Renfrew Aircraft and Engineering Company Limited—During the year, the company paid the principal owing of \$201,670, and interest due September 25, 1972 in the amount of \$12,100.

E-120 Advances for the acquisition of capital equipment as authorized by Vote L7b, 1972-73.

E-121 Loan to the Computer Services Bureau was established by vote L11c, Appropriation Act No. 1, 1971. Loan to the Computer Services Bureau in accordance with terms and conditions approved by Treasury Board in the amount of the estimated depreciated value of the capital assets as at March 31, 1971 was made in the amount of \$175,811. In 1972-73 \$30,872 was received and credited to the loan.

E-122 *Crown Assets Disposal Corporation*—The closing balance of \$16,249,319 represents the government equity in the agency account in accordance with the balance sheet of the corporation as at March 31, 1973, as certified by the Auditor General. In order to record this as an active asset, the amount was charged to this account and a corresponding credit set up under "deferred credits" (see schedule Q). Proceeds from sales of surplus Crown assets by or through the corporation amounting to \$5,490,399 were received and credited to non-tax revenue—proceeds from sales. The gross debits amounted to \$17,635,638 and the gross credits were \$20,364,196.

E-123 This account was established under authority of vote L165, Appropriation Act No. 3, 1969 and was extended by vote L45, Appropriation Act No. 3, 1970, vote L35, Appropriation Act No. 3, 1971 and the following parliamentary authority:

Vote L35 Advances in the current and subsequent fiscal years for operating and capital purposes at Montreal and Toronto International Airports and the new airports planned for those areas as well as such other airports as the Treasury Board may approve subject to such terms and conditions as Treasury Board may prescribe..... \$ 79,950,000

During the year expenditures totalled \$55,573,601, bringing the balance in the account to \$192,379,383 as at March 31, 1973. Interest in the amount of \$11,934,476 was received and credited to non-tax revenue—return on investments.

E-124 Under authority of P.C. 2293, April 17, 1952, the management and operation of the spur line leading from a point near Atikokan to Steep Rock Lake, Ont., the Ore Dock at Port Arthur (Thunder Bay) and facilities constructed by the railway at the expense of the government (as authorized by P.C. 8423, September 18, 1942) to assist the Steep Rock Iron Mines Ltd in the development of the iron ore deposit, were entrusted to the Canadian National Railway Company.

The capital cost of any additions, betterments or extensions and the cost of operating and maintaining the properties are to be assumed by the company. The government is to receive from the railway 6 cents per gross ton on all ore transported from the mines and handled over the Port Arthur dock until the cost (without interest) of the facilities entrusted has been amortized in full. A payment of \$74,528 was made by the company in the current fiscal year.

E-125 P.C. 3924, July 31, 1951 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of agreement the corporation was required to reimburse one third of the cost of construction of the tunnel, with interest at the rate of $3\frac{1}{2}$ per cent per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$2,000,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961.

The cost of the construction for purposes of the agreement exceeded \$6,000,000 and the share to be reimbursed by the city is \$2,000,000 with interest at $3\frac{1}{2}$ per cent per annum.

During the year a repayment of \$56,064 was applied against the loan and interest amounting to \$47,650 was credited to non-tax revenue—return on investments.

E-126 P.C. 4250, August 24, 1949 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at St. Remi Street and provided that the lands upon which the tunnel and ap-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

proaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of the agreement the corporation was required to reimburse one third of the cost of construction of the tunnel, with interest at the rate of $3\frac{1}{2}$ per cent per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$1,500,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 12, 1953.

The cost of the construction of the tunnel for purposes of the agreement has been established at \$4,132,353 and the share to be reimbursed by the city was \$1,377,451 plus \$21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of $3\frac{1}{2}$ per cent per annum.

During the year, a repayment of \$50,132 was applied against the loan and interest amounting to \$22,392 was credited to non-tax revenue—return on investments.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

E-127 This account relates to advances made to the Fraser River Harbour Commission to assist in the construction and development of the harbour.

Repayments were \$196,888 during the current fiscal year. Interest of \$111,224 was credited to non-tax revenue—return on investments.

No loans were made during the current year.

E-128 P.C. 1958-734, May 22, 1958, as amended, authorized the making of loans to the Hamilton Harbour Commissioners, pursuant to the Hamilton Harbour Commissioners Act, 1957 of amounts not exceeding \$4,000,000; such amounts to be secured by debentures of the corporation maturing forty years from the date of the debentures securing the first payments and bearing interest at $4\frac{1}{2}$ per cent per annum, payable semi-annually on the first day of January and the first day of July in each year. During the year payments of \$121,151 were received and interest amounting to \$157,572 was credited to non-tax revenue—return on investments.

E-129 This account was authorized by vote L150, Appropriation Act No. 3, 1969 which provides for loans to the Lakehead Harbour Commission in the amount of \$2,500,000 on terms and conditions approved by the Governor in Council to assist in the financing of a program of expansion to the Keefer terminal at the Lakehead.

No loans were made during the year and an amount of \$144,929 was applied against the loan. Interest of \$57,841 was credited to non-tax revenue—return on investments.

E-130 Pursuant to P.C. 1965-233, February 11, 1965 and vote L39b of Appropriation Act No. 10, 1964 a loan of \$300,000 was made to the Nanaimo Harbour Commissioners in 1964-65 bearing interest at the rate of $4\frac{1}{2}$ per cent per annum

repayable in nine equal semi-annual instalments of \$36,974, commencing June 30, 1965. Pursuant to P.C. 1966-885, May 13, 1966 and vote L75 of Appropriation Act No. 9, 1966 a further loan of \$200,000 was made in 1966-67 bearing interest at the rate of $5\frac{1}{8}$ per cent per annum on \$183,333 and $5\frac{1}{2}$ per cent per annum on the remainder, repayable in seven equal semi-annual instalments commencing December 31, 1969. Pursuant to P.C. 1970-27/915 and vote L16c, Appropriation Act No. 1, 1971 a loan of \$225,000 was made in 1970-71 bearing interest at the rate of $7\frac{1}{8}$ per cent.

A repayment of \$90,215 was received in the current year and interest of \$17,920 was credited to non-tax revenue—return on investments.

Authority to make additional loans was provided by vote L20 Appropriation Act No. 3, 1971 and the following parliamentary appropriation:

Vote L15 Loans to the Nanaimo Harbour Commission on terms and conditions approved by the Governor in Council for development of a forest product terminal \$ 2,500,000

No loans were made during the current fiscal year.

E-131 This account records loans to the Port Alberni Harbour Commission under authority of vote L15, Appropriation Act No. 3, 1970 and P.C. 1970-2044, November 24, 1970. Loans of \$2,000,000 were made in 1970-71 bearing interest at the rates of $8\frac{1}{8}$ per cent on \$500,000 and $7\frac{3}{8}$ per cent on \$1,500,000. A repayment of \$47,905 was received in the current year and interest of \$145,766 was credited to non-tax revenue—return on investments.

E-132 Under authority P.C. 1966-1949, October 13, 1966 loans were made to the Toronto Harbour Commissioners amounting to \$1,500,000, to be repaid, with interest at the rate of $5\frac{1}{8}$ per cent per annum on \$1,375,000 and $5\frac{1}{2}$ per cent on \$125,000, in eighteen equal semi-annual instalments, commencing December 31, 1967. During the year a repayment of \$169,669 was applied against the loan and interest amounting to \$47,738 was credited to non-tax revenue—return on investments.

E-133 This account was established under authority of vote L110b, Appropriation Act No. 1, 1969 to authorize loans in the current and subsequent fiscal years, in the amount of \$17,125,000 and in accordance with terms and conditions prescribed by the Governor in Council to finance the construction of bridges to improve transportation in respect of the Vancouver International Airport including the acquisition of land and the construction of connecting arterial roads.

During the year expenditures amounted to \$562,735 bringing the balance to \$7,360,526 at March 31, 1973.

E-134 Vote 609, Appropriation Act No. 5, 1959 authorized an advance to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial War Graves Commission) in the sum of £10,000 notwithstanding the payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of May, 1959, which was \$27,065. An advance of \$27,000 was made during 1959-60.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Concluded

- E-135 This loan, which was authorized by vote 518, Appropriation Act No. 5, 1958 was made on the security of a mortgage executed by the veteran and his wife and is repayable on demand by the Minister of Veterans Affairs.

SCHEDULE F

Advances, Loans and Investments—External

LOANS TO NATIONAL GOVERNMENTS

- F- 1 These accounts relate to loans, as authorized by section 23, Export Credits Insurance Act and various orders in council, made in previous years to Belgium, France and The Netherlands to assist those countries in the purchasing of goods in Canada. The decrease of \$15,265,000 represented annual repayments of \$2,307,000 by the Government of Belgium, \$8,368,000 by the Government of France and \$4,590,000 by the Government of The Netherlands. Interest of \$2,563,560 received on these loans was credited to non-tax revenue—return on investments.

- F- 2 In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 by receipt from the government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in each fiscal year is \$82,000. Payment of \$656,000 was received in the fiscal year 1962-63 in respect of bonds maturing during an 8-year period to December 31, 1969. A repayment of \$82,000 was received in the current fiscal year. Interest of \$14,760 was credited to non-tax revenue—return on investments.

- F- 3 This account records the amount due by the Government of New Zealand for treatment services and payment of pensions on its behalf. There were no transactions during the year.

- F- 4 Under authority of the United Kingdom Financial Agreement Act, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 30 annual instalments beginning on that date with interest at the rate of 2 per cent per annum. The agreement as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964, 1965 and 1968 was deferred. The decrease in the account was due to a repayment of principal \$21,234,872 due on December 31, 1972. Interest in the amount of \$16,475,383 was received and credited to non-tax revenue—return on investments.

- F- 5 This account was set up to record on the government's books the deferred interest on the loan in the preceding note. A corresponding credit was set up under deferred credits (see schedule 0). The amount is made up of interest due on December 31, 1956, \$22,241,802, December 31, 1957, \$21,932,432, December 31, 1964, \$19,586,496, December 31, 1965, \$19,224,021 and December 31, 1968, \$18,092,516. Interest at the rate of 2 per cent per annum in the amount of \$2,021,545 was credited to non-tax revenue—return on investments.

- F- 6 This account was set up to record the deferred principal on the loan in the preceding note F-4. The amount is made up of principal due on December 31, 1957, \$15,777,822, December 31, 1964, \$18,123,759, December 31, 1965, \$18,486,234 and December 31, 1968, \$19,617,740. Interest received in the amount of \$1,440,111 was credited to non-tax revenue—return on investments.

- F- 7 Transactions in respect of these accounts are under the authority of various orders in council and treasury board minutes which limit the outstanding balances. Gross credits to these accounts during the year amounted to \$1,219.

- F- 8 The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Pacific Halibut Commission and International Pacific Salmon Fisheries Commission. All accounts are paid in the first instance by Canada and monthly statements are rendered for the amount recoverable from the United States. The closing balances represent outstanding bills.

Details of the account follow:

	Total receipts	Total disbursements	Net increase or decrease (—)
	\$	\$	\$
Pacific Salmon Treaty.....	744,476	873,329	—128,853

- F- 9 Vote L14a, Appropriation Act No. 10, 1964; vote L25, Appropriation Act No. 2, 1966; vote L25, Appropriation Act No. 9, 1966; vote L30, Appropriation Act No. 7, 1967; vote L25, Appropriation Act No. 4, 1968; vote L25, Appropriation Act No. 3, 1969; vote L25, Appropriation Act No. 3, 1970 and vote L26b, Appropriation Act No. 1, 1972 authorized loans for assistance to developing countries. Additional loans were authorized by the following parliamentary appropriation:

Vote L35 International Development Assistance—Special
loan assistance to developing countries and to recognized international development institutions, in the current and subsequent fiscal years, subject to such terms and conditions as the Governor in Council may approve, for the purpose of undertaking such economic, technical, educational and social development assistance as may be agreed upon by Canada and the developing countries or recognized international development institutions..... **\$173,066,000**

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Continued

Loans were made to the various governments and international development institutions as follows:

	Balance as at March 31, 1973	Balance as at March 31, 1972	Net increase during 1972-73
	\$	\$	\$
Afghanistan.....	1,270,687	1,263,403	7,284
Algeria.....	728,972	139,520	589,452
Argentina.....	756,000	756,000	
Asian Development Bank.....	755,035	499,035	256,000
Barbados.....	1,608,638	571,153	1,037,485
Botswana.....	18,865,100	3,977,927	14,887,173
Brazil.....	7,144,879	4,081,687	3,063,192
Caribbean Agricultural Development Fund.....	1,250,000	1,250,000	
Caribbean Development Bank.....	1,008,750	1,008,750	
Central American Bank for Economic Integration.....	125,805	125,805	
Chile.....	5,930,917	3,824,558	2,106,359
Colombia.....	13,895,502	8,885,246	5,010,256
Dahomey.....	3,517,487	2,181,976	1,335,511
East African Community.....	13,468,774	12,649,047	819,727
Ecuador.....	3,102,598	2,540,486	562,112
El Salvador.....	3,388,788	3,433,768	-44,980
Ghana.....	9,134,019	6,102,582	3,031,437
Guyana.....	6,544,495	6,036,235	508,260
India.....	259,456,194	198,183,308	61,272,886
Indonesia.....	8,734,039	1,230,207	7,503,832
Inter-American Develop- ment Bank.....	21,551,935		21,551,935
Ivory Coast.....	4,527,748	1,267,952	3,259,796
Jamaica.....	11,747,654	8,437,555	3,310,099
Kenya.....	323,810	267,174	56,636
Korea.....	999,242	999,242	
Malawi.....	1,355,872	308,695	1,047,177
Malaysia.....	4,526,538	3,142,532	1,384,006
Mexico.....	104,000	104,000	
Morocco.....	3,401,318	2,281,073	1,120,245
Nepal.....	1,521,197	1,193,121	328,076
Niger.....	11,575,224	5,608,332	5,966,892
Nigeria.....	27,195,359	18,327,449	8,867,910
Pakistan.....	91,104,278	94,570,528	-3,466,250 ⁽¹⁾
Paraguay.....	799,854	799,854	
Peru.....	40,000	40,000	
Sri Lanka.....	16,271,880	12,312,081	3,959,799
St. Lucia.....	308,738	262,604	46,134
Senegal.....	339,009		339,009
Tanzania.....	7,788,023	5,143,445	2,644,578
Thailand.....	994,083	993,746	337
Togo.....	3,635,576	2,101,266	1,534,310
Trinidad and Tobago.....	7,013,850	6,626,261	387,589
Tunisia.....	10,524,822	5,514,271	5,010,551
Turkey.....	4,974,701		4,974,701
Uganda.....	1,105,078	979,054	126,024
Zaire (Congo-Kinshasa)....	233,639	75,198	158,441
Zambia.....	1,526,405	700,793	825,612
	596,176,510	430,796,919	165,379,593

⁽¹⁾Discussions are taking place between Canada, Pakistan and Bangladesh concerning certain loans. The results will be reflected in 1973-74.

F-10 Article VIII of the Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, deals with claims for damages to third parties arising from accidents in which a visiting force is involved. This account is debited with the amount chargeable to other states, of such claims for damages which took place in Canada, and is credited with recoveries.

During the year gross debits to this account amounted to \$26,490 and gross credits were \$29,267.

F-11 Vote L23b, Appropriation Act No. 9, 1966 authorized the purchase of 2,500 shares of stock of the Asian Development Bank for the amount of \$25,000,000 U.S. notwithstanding that the payment may exceed or fall short of the Canadian equivalent estimated at \$27,027,000 as of June 1966. A further purchase was authorized under the following parliamentary appropriation:

Vote L45 To authorize the purchase in the current and subsequent fiscal years of an additional 3,750 shares of stock of the Asian Development Bank being Canada's subscription as a member thereof for the amount of \$37,500,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the said shares, \$7,500,000 U.S. cash in equal instalments over a period of three years commencing in the current fiscal year, with the remaining \$30,000,000 U.S. to be covered by the issue to the Bank on behalf of the Government of Canada, in the current and subsequent fiscal years, as required and in accordance with an agreement to be concluded between Canada and the Bank, of non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October, 1971, which is..... \$ 7,575,000

Repealed and substituted by the following:

Vote L45b To repeal External Affairs Vote L45, Appropriation Act No. 3, 1972, and to substitute the following: To authorize the purchase in the current and subsequent fiscal years of an additional 750 paid-in shares and 3,000 callable shares of stock of the Asian Development Bank, being Canada's subscription as a member thereof, for the amount of \$37,500,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares, \$7,500,000 U.S. in instalments in the current and subsequent fiscal years, as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is..... \$ 7,575,000

On August 22, 1966, Canada deposited its instrument of ratification, thereby subscribing for 1,250 paid-in shares and an equal number of callable shares in accordance with Treaty Series 1966, No. 24 concerning the finance agreement establishing the Asian Development Bank.

As at March 31, 1973, Canada's instalment payments amounted to \$12,500,000 U.S. = \$13,363,319 Can. for 1,250 paid-in shares, of which 50 per cent were purchased in convertible currency and 50 per cent in non-negotiable non-interest-bearing notes payable on demand. The notes are carried as a liability of the Government of Canada under the heading "current and demand liabilities", whereas payment of the amount subscribed to the callable capital stock of the bank is subject to call only as and when required by the bank to meet its obligations.

During 1972-73, non-negotiable, non-interest-bearing notes in the amount of \$2,226,409, representing a portion of Canada's subscription, were called for payment by the

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Continued

Asian Development Bank, and a further amount of \$7,294; \$4,863 in cash and \$2,431 in a non-negotiable, non-interest-bearing note; was paid to maintain the value of the Bank's Canadian currency holdings, both transactions as provided for under the Agreement establishing the Asian Development Bank.

- F-12 Vote L36a, Appropriation Act No. 4, 1969 authorized the purchase of 2,000 shares of stock of the Caribbean Development Bank in 1969-70 and subsequent fiscal years, being Canada's subscription as a member thereof, for the amount of \$10,000,000 U.S., (\$10,760,000 Can.) including authority for the issue in the current and subsequent fiscal years to the bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements by the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance.

During the year ended March 31, 1973, Canada paid its fourth instalment (\$800,000 U.S.= \$1,076,593 Can.) on Canada's subscription. To maintain a constant value for all the Bank's Canadian dollar holdings derived from Canada's subscription, all instalments must be calculated on the same rate of exchange. The first, second and third instalments were therefore revalued and the fourth subscription of \$1,076,593 represents the balance due by Canada to the Caribbean Development Bank. Total subscriptions to date amount to \$3,400,000 U.S. equivalent to \$3,687,968 Canadian, of which \$1,200,000 U.S.= \$1,301,636 Can. is in non-interest-bearing notes payable on demand. These notes are carried as a liability of the Government of Canada under the heading "current and demand liabilities". These payments are equal to 50 per cent of the amounts due in respect of paid-up shares, as required by the agreement establishing the bank. The callable shares are subject to call by the bank under certain circumstances.

- F-13 This account was established by the following appropriation:

Vote L40 To authorize the purchase in the current and subsequent fiscal years of 25,000 shares of stock of the Inter-American Development Bank, being Canada's subscription as a member thereof, for the amount of \$250,000,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the said shares, \$40,000,000 U.S. cash in equal instalments over a period of three years commencing in the current fiscal year, with the remaining \$210,000,000 U.S. to be covered by the issue to the Bank on behalf of the Government of Canada in the current and subsequent fiscal years, as required and in accordance with an agreement to be concluded between Canada and the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is..... \$ 40,400,000

Repealed and substituted by the following:

Vote L40b To repeal External Affairs Vote L40, Appropriation Act No. 3, 1972, and to substitute the following: To authorize the purchase in the current and subsequent fiscal years of 4,000 paid-in shares and 20,268 callable shares of stock of the Inter-American Development Bank,

being Canada's subscription as a member thereof, for the amount of \$242,680,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares, \$40,000,000 U.S. in annual instalments over a period of three years commencing in the current fiscal year, as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is..... \$ 40,400,000

- F-14 This account records Canada's part paid subscription to the capital stock of the International Bank for Reconstruction and Development. During the fiscal year ended March 31, 1973 Canada paid \$14,980,000 U.S. (of weight and fineness of 1944)= \$16,060,949 Can. under authority of vote L37b Appropriation Act No. 1, 1970. Canada has subscribed for 9,418 shares of the bank with a total subscription price of U.S. \$941,000,000 of which 10 per cent has been paid at a total cost of Can. \$101,084,197. The remaining 90 per cent is represented by a guarantee subject to call by the bank only when required to meet obligations of the bank for funds borrowed or loans guaranteed by it and not for use by the bank in its lending activities or for administrative expenses.

- F-15 This account records Canada's subscription to the International Development Association. Additional subscriptions of U.S. \$50,000,000 (of weight and fineness of 1960)= Can. \$53,945,092 was made in 1972-73 under authority of the following parliamentary appropriation:

Vote L5 To authorize the Minister of Finance to make contributions out of the consolidated revenue fund to the International Development Association in the fiscal years 1971-72, 1972-73, 1973-74 of an amount or amounts not exceeding in the whole \$150,000,000 U.S., in addition to the amount provided under section 4 of the International Development Association Act and Appropriation Act No. 10, 1964 and Appropriation Act No. 4, 1968, including authority for the Minister of Finance, on behalf of the Government of Canada, to issue to the association in respect of such contributions pending cash requirements by the association non-interest-bearing and non-negotiable demand notes in such form as the Minister may determine; notwithstanding that the contributions may exceed or fall short of the equivalent in Canadian dollars, estimated as of October 26, 1970, which is..... \$153,046,875

The additional subscription brought the balance in the account to \$268,787,550 at March 31, 1973. Of this amount Can. \$78,664,074 is in the form of non-interest-bearing notes payable on demand and are carried as a liability of the Government of Canada under the heading "current and demand liabilities".

- F-16 This account records the purchase of 3,600 shares of stock of the International Finance Corporation for the amount of \$3,522,375 under authority of vote 731, Appropriation Act No. 6, 1956.
- F-17 These items represent the Canadian government's equity in the working capital funds of the international organizations.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Concluded

Further advances were approved by Appropriation Act No. 2, 1973 as follows:

Vote L17b Advances, in accordance with terms and conditions approved by Treasury Board, to the working capital fund of the International Atomic Energy Agency.....	\$ 7,016
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During the current fiscal year Canada advanced a further credit of \$11,600 to the International Atomic Energy Agency; and received repayments of \$1,599 from the United Nations Educational, Scientific and Cultural Organization and \$236,971 from United Nations Bonds, purchased under authority of vote 688, Appropriation Act No. 2, 1962 which yielded interest in the amount of \$82,192 credited to non-tax revenue—return on investments.

SCHEDULE H

Inactive Loans and Investments

- H- 1 These loans are not currently revenue-producing or realizable.
- H- 2 The loan to Roumania will be settled in accordance with the terms of the "Agreement on the Settlement of outstanding financial matters between Canada and Roumania" which was signed on July 13, 1971 and ratified on December 14, 1971.
- H- 3 In this account is recorded the outstanding balance of advances made to the Province of Saskatchewan for the purchase of seed grain.
- H- 4 A loan to the Ming Sung Industrial Company Limited in 1946 by the Imperial Bank of Canada (now the Canadian Imperial Bank of Commerce), the Dominion Bank and the Bank of Toronto (the latter two of which subsequently became the Toronto-Dominion Bank), was guaranteed by the Government of Canada under authority of Part II of the Export Credits Insurance Act. Final payments to the banks to implement the guarantee were made in the fiscal year 1960-61.

SCHEDULE J

Current and Demand Liabilities

- J- 1 Cheques issued and unpaid as at March 31, are recorded in this account. If they remain outstanding for 10 years, they are transferred to non-tax revenue.
- J- 2 Accounts payable represents the cheques issued in April which are applicable to the previous fiscal year as authorized by section 30 of the Financial Administration Act.
- J-3 Non-interest-bearing notes include those portions of Canada's quotas in the capital of certain international agencies which are not covered by cash, gold or other securities.
- J- 4 Matured debt outstanding are those matured bonds and other securities outstanding on March 31, with the exception of those transferred to revenue. Matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event before 5 years after the date of maturity, are transferred to non-tax revenue—miscellaneous.

- J- 5 Interest due and outstanding is the amount of interest which has become due on the public debt but which is unpaid on March 31.
- J- 6 Interest accrued is the amount of interest which has accrued on the public debt as at March 31, but which is not due and payable until some future date.
- J- 7 This account records the accrued salaries and wages of public service employees for the period immediately following the last pay period in the fiscal year to the end of the fiscal year.
- J- 8 The balance in this account represents provision for redemption of certain warrants as and when presented at chartered banks. During the year, the account was credited with adjustments in respect of warrants issued in previous years (\$92) and was charged with warrants redeemed, \$6,202. An amount of \$5,113, representing warrants unclaimed or outstanding for ten years or more, was transferred to Department of Finance non-tax revenue—miscellaneous.
- J- 9 The account represents the liability for money orders outstanding as at March 31, 1973.
- J-10 The account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.
At March 31, 1973, this account had a nil balance under the asset category "departmental working capital advances".
- J-11 The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the fiscal year is recorded herein.
- J-12 This account reflects the net balance due to the Bank of Canada resulting from the reconciliation of payments for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the outstanding cheques account.
- J-13 The letter of credit—outstanding cheques account records the amount of cheques issued during March against the government's letter of credit account in Bonn and for which reimbursement is not made until April.
- J-14 Deductions from the salaries or wages of certain employees are credited to this account pending transmittal to the department or agency concerned.
- J-15 Imprest account cheques issued prior to the current year and unpaid as at March 31, in the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue—miscellaneous) are recorded in this account. In the current fiscal year an amount of \$6,215 was transferred to revenue.
- J-16 This account records outstanding unemployment insurance warrants.
- J-17 This account records the refundable tax on cash profits of businesses paid by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income.

SCHEDULE K

Deposit and Trust Accounts

- K- 1 In this account are recorded remittances covering matured interest on securities held as surety for licence fees and subsequent disbursements in respect of the licence fees con-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

cerned. Receipts to and disbursements from the account amounted to \$38,000 during the current fiscal year.

- K- 2 Section 9(1) of the Canadian Dairy Commission Act provides that the Canadian Dairy Commission may (a) purchase any dairy product and package, process, store, ship, insure, import, export or sell or otherwise dispose of any dairy product purchased by it; (b) make payments for the benefit of producers of milk and cream for the purpose of stabilizing the price of those products, which payments may be made on the basis of volume, quality or such other basis as the Commission deems appropriate; (c) make investigations into any matter relating to the production processing or marketing of any dairy product, including the cost of producing, processing or marketing that product; (d) undertake and assist in the promotion of the use of dairy products, the improvement of the quality and variety thereof and the publication of information in relation thereto.

Section 15 of the act provides authority to establish in the consolidated revenue fund a special account to be known as the Canadian Dairy Commission account. There shall be credited to the account (a) all moneys received by the Commission from its operations; (b) all licence fees, levies and charges paid to the Commission; (c) all loans made to the Commission by the Minister of Finance pursuant to section 16; and (d) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product.

Section 16 directs that at the request of the Commission, the Minister of Finance may, out of the consolidated revenue fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission described in paragraph (a) of subsection (1) of section 9 outlined above. The total amount outstanding at any time shall not exceed \$100,000,000. These loans are recorded as a contra item under loans to crown corporations.

Statements of the operations of the Canadian Dairy Commission and transactions in this account are shown in Volume III of this report.

- K- 3 This account reflects the financial transactions of the Commonwealth Institute of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the executive council of the Commonwealth Agricultural Bureaux. During the year, amounts totalling \$392,892 were credited to the account including the Canadian contribution of \$462,110, which was charged to Department of Agriculture vote 1. Payments charged to the account totalled \$408,082.
- K- 4 Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under section 35 of the Financial Administration Act are paid out in accordance with the contracts under regulations of the Treasury Board.
- K- 5 Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle and applications for the registration of feeds, fertilizers and pesticides are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the parliamentary vote concerned or are returned to the depositor on final accountability and at such time as the services are completed.

- K- 6 The Prairie Farm Assistance Act provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the act to farmers in the spring wheat area in accordance with crop failure conditions provided for in the act and payable from this fund. The account was credited with the levy on grain \$1,002,356 and charged with awards of \$3,107,750.

A statement of details of payments from the prairie farm emergency fund is shown as an appendix under Agriculture in Volume II of this report.

- K- 7 The race track supervision revolving fund account (more fully described under the asset category, departmental working capital advances) is credited with all moneys received and charged with administrative expenses arising out of such supervision.
- K- 8 These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain government agencies, defence services personnel and R.C.M.P. personnel by deductions from pay and allowances where applicable.
- K- 9 Under the provisions of section 5 (a) of the Bankruptcy Act, the Superintendent, for the protection of the estate, may require that funds of an estate be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and debited with disbursements to appointed trustees. During the current fiscal year receipts were nil and disbursements \$1,257.
- K- 10 This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. This account is credited when securities are deposited by trustees and debited when securities are returned to trustees. During the current fiscal year \$103,000 was deposited and \$81,000 withdrawn. (See also Schedule G—guarantee deposits—Bankruptcy Act—bonds).
- K- 11 This account represents the totals credited to the Receiver General in accordance with the provisions of section 125 of the Bankruptcy Act, pending distribution. During the current fiscal year receipts totalled \$160,529 and disbursements \$73,434.
- K- 12 This account represents the total liabilities to individuals for amounts held in accounts in chartered banks by federal trustees administering the Poor Debtor Program. (See also—Schedule A—poor debtor revenue trust accounts.)
- K- 13 The emergency gold mining assistance regulations provide for holdback of 10 per cent of the approved claims submitted by gold mining companies for assistance under the Emergency Gold Mining Assistance Act, until final audit of the companies' financial operations at the close of each calendar year is completed. The holdback is charged to the statutory appropriation and credited hereto pending release. During the year receipts totalled \$47,771 and disbursements totalled \$1,291,073.
- K- 14 In this account are recorded cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not allowed on cash deposits. Cash deposits during the year totalled \$783,311 and cash disbursements totalled \$1,253,501.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

In addition securities are recorded in the account and deposited with the department as guarantees for oil, gas and mineral rights. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the asset category "securities held in trust". Securities deposited with the Department of Supply and Services during the year totalled \$25,360,464 and securities released totalled \$18,466,141.

K- 15 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. Outstanding balances are recorded as follows:

	Mar. 31, 1973	Mar. 31, 1972	Net increase or decrease (—) during 1972-73
	\$	\$	\$
Aeromagnetic surveys.....	62,130	62,130	
Athabaska Tar Sands research account.....	255		255
Canada Southern Petroleum Ltd.....		18,610	—18,610
Canadian carbonization research association.....	75,344	49,691	25,653
Canadian Institute of Mining and Metallurgy.....		3,000	—3,000
Canadian Uranium Research Foundation.....		749	—749
Canadian zinc and lead research committee.....	5,031	9,592	—4,561
Consolidated account for explosive atmosphere research.....	2,990		2,990
Consolidated research account for mineral processing.....	1,409	5,227	—3,818
Deminex Canada Ltd.....		20,195	—20,195
Dome Petroleum Ltd.....		25,000	—25,000
Iron ore evaluation technology.....	2,226	5,932	—3,706
Manitoba Hydro.....		21,107	—21,107
Mines atmosphere control	8,039	4,063	3,976
Mining research in coal.....	10,000	10,000	
Mobil Oil Canada Ltd.....		21,872	—21,872
Department of National Defence—calibration and testing.....	1,557	1,557	
Panarctic Oil Operations Ltd.....		17,483	—17,483
Pyrometallurgical research account.....	1,893		1,893
Rock mechanics research projects—			
Atlas Steel Company.....	9,129	6,984	2,145
Algoma Steel Corporation Ltd.....		795	—795
Cast Magnesium Mortar Baseplate.....	15,907	15,907	
Chester Mines pilot plant run.....	743	3,116	—2,373
Consolidated Coking Coal Research.....	2,183	7,026	—4,843
Consolidated research associate account.....	26,512	22,038	4,474
Falconbridge Nickel Mines Ltd.....	427	427	
Fuels Research Centre—consolidated research account.....	16,350	6,180	10,170
Joy Manufacturing Company.....	1,460	1,460	
Siderite Ore pilot plant tests.....	270	270	
Steel Castings Institute of Canada.....		651	—651
	243,855	341,062	—97,207

K- 16 This account is designed to provide insurance coverage for fishing vessels at an economical cost to fishermen.

Gross receipts during the current fiscal year amounted to \$2,644,354 and gross expenditures amounted to \$2,304,663. The balance of \$1,192,175 at March 31, 1973 represents the net surpluses of \$339,690 for 1972-73, \$319,227 for 1971-72, \$351,665 for 1970-71, \$144,590 for 1969-70 and \$37,003 for 1968-69.

K- 17 This account records the funds received from the Great Lakes Fishery Commission covering control and research work in respect to lampreys in the Great Lakes carried out by the department on behalf of the Commission on a contract basis. During the year \$725,567 was received from the Commission and expenditures were \$722,794.

K- 18 In this account are recorded amounts deposited with the department to ensure compliance with the terms and conditions of timber sales contracts.

K- 19 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. The outstanding balance is recorded as follows: National Capital Commission water studies \$37,844 and Treasurer of the United States \$11,267.

K- 20 External Affairs vote 6g, Appropriation Act No. 2, 1967, authorized the establishment of a special account in the consolidated revenue fund to which shall be credited moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy and from which payments for the purposes of the said agreements shall be made in accordance with terms and conditions prescribed by the Governor in Council.

During 1966-67 the account was credited with the amount of \$497,024 in Italian state bonds and with interest amounting to \$4,110 due January 1, 1967 on the bonds. During the current fiscal year the account was debited with the amount of \$488,637. The total amount of interest and premium credited to the account to date is \$61,382.

Securities in connection with this account in the amount of \$490,799 are recorded in a contra account under the asset category "securities held in trust" and interest of \$71,884 is recorded under the asset category "cash".

K- 21 This account records guarantee deposits to cover marine insurance and ocean transportation. There were no credits or debits to the account during the year.

K- 22 This account records the funds made available by international agencies to provide for payment of transportation of fellows and scholars who travel in Canada under the sponsorship of such agencies. During the current fiscal year credits amounted to \$9,240 and disbursements amounted to \$8,352.

K- 23 The passport office revolving fund (more fully described under the asset category, departmental working capital advances) was established for the purpose of operating the central and regional passport offices.

During 1972-73 a credit balance of \$11,703 is reported under deposit and trust accounts.

K- 24 The funds represent the proceeds from the sale of lands set apart under 12 Vic. 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,888 apportioned on the basis of population is paid semi-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

annually to these provinces at the rate of 5 per cent per annum and is charged to interest on public debt.

- K- 25 In 1957-58 the Governor in Council in accordance with section 81(2) of the Financial Administration Act authorized crown corporations to deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council P.C. 1967-914 dated May 11, 1967.

Interest credits of \$65,036, \$26,332, \$3,379,940 and \$12,958 on the deposits of Atomic Energy of Canada Limited, the Crown Assets Disposal Corporation, Export Development Corporation and the Royal Canadian Mint, respectively, were charged to interest on public debt. Deposits of the Export Credits Insurance Corporation correspond to the aggregate of the paid-up capital, the capital surplus of that corporation and the accumulated net earnings on the original capital investment in the corporation.

- K- 26 Vote 22a, Appropriation Act No. 9, 1966, authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited, (a) such part of the money received by him from the Custodian of Enemy Property under paragraph (a) of vote 696 of Appropriation Act No. 4, 1952, the proceeds of sale of property under paragraph (b) of that vote and the earnings of property specified in paragraph (b) thereof, as the Governor in Council directs, and (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also authorized payment from the account in accordance with the regulations of the Governor in Council of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

During the current fiscal year the account was credited with receipts of \$1,018,069 and interest amounting to \$28,853 earned on money in the account, at the rate of one eighth of one per cent less than the monthly average of the average accepted weekly three-month treasury bill tender rate, as authorized by P.C. 1967-1075, June 1, 1967 and which was charged to interest on public debt. Debits to the account were \$497,720 for payment of claims and fund expenses.

- K- 27 Section 53 of the Financial Administration Act provided for the establishment of this account and for the crediting hereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purposes of this section, and any recoveries of losses referred to in section 54 of the act.

Section 54 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid and losses sustained by any person in the redemption of securities.

- K- 28 P.C. 144, January 18, 1936, as amended by P.C. 1955-1672, November 9, 1955, authorized: (a) the setting up of this trust account; (b) the payment of the grant of \$100,000 provided by vote 383, Appropriation Act No. 6, 1935, and

the crediting of this amount to the account; (c) the Department of Finance to accept further sums not exceeding \$400,000 for credit to the account; (d) the allowing of interest of 3 per cent per annum, paid semi-annually on April 1 and October 1; and (e) withdrawals from the fund, in whole or in part, at the pleasure of the Trustees. The interest credits of \$321 were charged to interest on public debt. During the current fiscal year disbursements from this account totalled \$14,270 and receipts were \$9,049.

- K- 29 Under the Federal-Provincial Fiscal Arrangements Act, 1961, the Government of Canada was empowered to enter into an agreement with the government of any province to collect provincial individual and corporation income taxes and to make payments to the provinces with respect to such taxes. The government of Canada entered into agreements with nine provinces (Quebec excepted) to collect the provincial individual income tax and with eight provinces (Ontario and Quebec excepted) to collect the provincial corporation income tax, and to commence as of April 1, 1962, to pay in equal monthly instalments to each province the estimated revenue to be produced by the respective provincial taxes. Provincial taxes were applicable to individual and corporation income earned subsequent to December 31, 1962.

At the beginning of each fiscal year the Minister of Finance will estimate (subject to revision at any time) the amount of the payment that in his opinion is due to the province in respect of the year ending in that fiscal year and will make payments to the province, on the basis of this estimate, in equal monthly instalments. Any adjustment will be made not later than March 31, of the fiscal year following that in which the taxation year ends.

- K- 30 Section 98 of the Financial Administration Act, authorized the establishment of this account and the crediting thereto of (a) the balance of the government officers' guarantee fund; (b) amounts paid by departments and crown corporations by way of premiums; (c) amounts recovered by Her Majesty in respect of payments out of the account or the government officers' guarantee fund; and (d) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reasons of defalcations or other fraudulent acts or omissions of public officers. The act further directs that every payment out of the account and the amount of every loss suffered by Her Majesty by reason of defalcations or omissions of a public officer, together with a statement of the circumstances, shall be reported annually in the Public Accounts. This information will be found in section 12 of Volume I of this report.

Regulations relating to the public officers guarantee account were made and established by T.B. 557461 dated December 11, 1959. Included in these regulations is a list of departments and crown corporations to which the act does not apply. They also contain a direction that no premiums or contributions will be assessed until the board directs otherwise.

- K- 31 Moneys are held in this account pending final disposal.
- K- 32 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the relevant act, pending distribution.
- K- 33 P.C. 3718, August 6, 1952 authorized the transfer by the Custodian of Enemy Property to the Minister of Finance

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

of all property that was vested in or administered by the Custodian pursuant to the Treaty of Peace (Germany) Order, 1920. Money transferred under this authority was to be paid into the consolidated revenue fund and an amount sufficient to pay outstanding claims to any such property was to be credited to a special account in the fund to be paid in due course in discharge of these claims. The balance in this account represents the amount available for this purpose. Interest credited to the account amounted to \$8,713 and was charged to interest on public debt.

- K- 34 Vote 696, Appropriation Act No. 4, 1952 authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited all money received by him from the Custodian of Enemy Property or other sources as prescribed in the vote and also authorized payment from the account (a) to eligible claimants for compensation in respect of world war 2; (b) of a supplementary award amounting to fifty per cent of the original award (P.C. 1958-1467, October 23, 1958); and (c) of expenses incurred in investigating and reporting on claims.

Pursuant to P.C. 4354, October 23, 1952, a war claims commission was established to enquire into and report upon claims made by Canadians arising out of world war 2 for which compensation may be paid from this or any other fund established for the purpose. The expenses of this commission are chargeable hereto. Interest credited to the account amounted to \$42,079 and was charged to interest on public debt.

- K- 35 In this account are recorded prepayments made by the United Nations to carry costs to be incurred on United Nations special audit assignments, which are held in the account until required. This account shows a nil balance as at March 31, 1973.

- K- 36 Moneys held in this account are in trust with the Superintendent of Insurance for minor beneficiaries under Civil Service insurance policies that have become death claims. Previous to 1969-70 these moneys were held in trust with the Deputy Minister of Finance in the post office savings bank which is no longer in operation.

- K- 37 In this account are recorded cash securities deposited with the department as guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the assets category "securities held in trust".

Cash deposits totaled \$2,785,469 and cash disbursements were \$2,739,776. Securities deposited with the Department of Supply and Services totalled \$34,791,321 and securities released totalled \$52,410,585.

- K- 38 This account was established for the purpose of recording taxes levied under the provisions of section 7 of the National Parks Act, on the residents of the national parks in the Province of Alberta to cover the cost of health and welfare services similar to those enjoyed by other residents of Alberta.

In recent years the provincial health scheme covered the cost of the major portion of these services for park residents and the tax was discontinued.

Tax assessments received from provincial health authorities are paid from the fund and during the year the account was debited with \$942 and credited with \$95.

- K- 39 Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made under the authority of P.C. 1445, June 17, 1937, covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada.

During the year fines amounted to \$15,284 and expenditures totalled \$10,878.

- K- 40 This account records cash security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the Indian Act. During the fiscal year interest, at the rate of two and one half per cent, in the amount of \$8,746 was credited to this account and charged to interest on public debt. During the current fiscal year deposits were \$65,577 and refunds were \$35,681. Securities in the amount of \$37,700 are held by the Department of Supply and Services and are recorded under the asset category "securities held in trust".

- K- 41 This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of \$2,213, authorized by P.C. 1971-288, February 16, 1971 was credited to this account and charged to interest on public debt. During the current fiscal year deposits amounted to \$14,426 and refunds were \$11,318.

- K- 42 This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and for community projects of various kinds. The total at March 31, 1973 was \$534,308. (See contra account under the asset category "cash".)

- K-43 The Indian band funds represent moneys belonging to the Indian bands throughout Canada. A statement of receipts and disbursements for the current fiscal year is shown as an appendix to the Department of Indian Affairs and Northern Development section in Volume II of this report.

During the current fiscal year interest at the rate of 7.24 per cent per annum in the amount of \$2,167,391 was credited by the Department of Finance to this account and charged to interest on public debt.

- K-44 This account records the value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. (See contra account under the asset category "securities held in trust".)

- K-45 Moneys received from the sale of Indian lands and easement compensation where the title has not been cleared nor the land survey completed are recorded in this account pending completion of proper documentation.

During the fiscal year interest, as authorized by P.C. 1971-227, February 16, 1971, in the amount of \$15,936 was credited by the Department of Finance to this account and charged to interest on public debt. During the current fiscal year receipts were \$331,399 and disbursements were \$482,237.

- K-46 This account records cash down payments made by Indians towards a subsidy housing program carried out by the social programs division of the department. During the current fiscal year receipts were \$214,805 and disbursements were \$245,786.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

K-47 In accordance with the Indian Act and regulations thereto this account was established to record the estates of deceased or mentally incompetent Indians. During the fiscal year interest as authorized by P.C. 1971-288, February 16, 1971 in the amount of \$22,592 was credited to this account by the Department of Finance and charged to interest on public debt. During the current fiscal year receipts were \$670,166 and disbursements totalled \$619,136.

An amount of \$49,000 included in the balance as at March 31, 1973 represents securities. (See contra account under the asset category "securities held in trust".)

K-48 In this account are recorded moneys received for rentals and leases such as agricultural leases, easements, oil and gas leases and permits etc. pending proper documentation by the department.

During the year interest totalling \$95,153, authorized by P.C. 1971-287, February 16, 1971 was credited to the relevant Indian rental suspense accounts and charged to interest on public debt.

During the current fiscal year receipts were \$3,443,639 and disbursements amounted to \$1,609,610.

K-49 Under authority of the Indian Act, savings accounts are maintained for individual Indians. During the fiscal year interest, as authorized by P.C. 1971-288, February 16, 1971, in the amount of \$16,705 was credited by the Department of Finance to this account and charged to interest on public debt. During the current fiscal year receipts were \$94,762 and disbursements were \$82,858.

K-50 Indian special accounts represent a number of non-interest bearing sub-accounts which are maintained for specific purposes and include the following:

- (a) *Absent or missing heirs*—In accordance with Estate Regulations, assets in an estate to which a missing heir might be entitled are held in this sub-account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.
- (b) *Abitibi Fur Preserve*—This sub-account records moneys received from the sale of pelts trapped on the various reserves in the Abitibi District in Quebec to defer charges for tallyman's wages, freight costs, etc.
- (c) *Abitibi Fishery*—Records charges for the operation of the Abitibi sturgeon fish catching project.

During the current fiscal year the Indian special accounts were debited with \$26,047 and credits amounted to \$18,645.

A statement of receipts and disbursements is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

K-51 This fund was created under authority of the Land Titles Act, to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3 per cent per annum. Credits consisted of fees \$9,409 and interest \$4,084. There have been no claims for compensation in recent years.

K-52 This account was established to record funds provided by Eskimos and the department pursuant to T.B. 609912 dated June 6, 1963 which approved the Eskimo Small Boats Assistance Regulations to assist Eskimos towards acquisition of boats for the purpose of marine resource harvesting, transportation of tourists or for work under charter.

Applications for assistance are approved by the Eskimo Small Boats Assistance Advisory Board providing that a 20 per cent down payment of the cost of acquisition of the boat is made by the Eskimo. A contribution of 40 per cent, to a maximum of \$8,000 is granted from departmental appropriations and the remaining 40 per cent is established as a loan under the Eskimo Loan Fund.

During the current fiscal year the account was debited with \$544.

K-53 In this account are recorded securities and cash deposited with the department by owners of vessels who have disposed of vessels with recapture of depreciation. If the vessel was constructed under a contract dated prior to 1966, the owner may, when such vessels are disposed of, deposit the amount otherwise payable under the Income Tax Act, with the department. These funds may be used for replacement under conditions satisfactory to the department. If not so used prior to 1974, the deposit is then paid to the Receiver General for Canada or may be returned to the depositor, in which latter case income tax is reassessed. During the current year, \$4,233,379 in cash and \$16,390,000 in securities were deposited in this account and \$5,114,474 in cash and \$16,150,000 in securities were released to the ship-owners.

Securities deposited with the Department of Supply and Services for safekeeping are recorded as a contra entry in the asset category "securities held in trust".

K-54 The revolving fund (more fully described under the asset category, departmental working capital advances) is credited with funds on deposit from other government departments, agencies and others, to cover the costs of special statistical services performed by Statistics Canada. There is a credit balance of \$198,397 in the account at March 31, 1973.

K-55 This account represents unclaimed funds in the courts trust accounts maintained by the police magistrates and the clerks of the courts at Whitehorse, Y.T., and Yellowknife, N.W.T. There were no transactions in the account during the current fiscal year.

K-56 Under the provisions of section 57(1) of the Federal Court Act, any money or costs awarded to the Crown in any proceedings in the Court shall be paid to the Receiver General for Canada and under section 57(2) of the Act, all fees payable in respect of proceedings in the Court shall be paid to the Receiver General for Canada unless such fees are, in accordance with an arrangement made by the Minister of Justice, to be received and dealt with in the same manner as amounts paid as provincial court fees, in which case they shall be dealt with as provided.

Credits to the account during the year were \$16,429 and disbursements were \$15,787.

K-57 This account represents moneys paid into the court which will be paid pursuant to court order. There were no transactions in the account during the current fiscal year.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

K-58 This account records moneys paid to the Federal Court of Canada including Admiralty Districts pursuant to an Order of the Court, Rules of the Court or Statutes to be held in trust pending an Order of the Court to pay out such moneys in accordance with a Judgment of the Court. During the current fiscal year deposits of \$1,975,338 and interest of \$37,921 were credited to the account and payments of \$1,183,298 were made from the account.

K-59 Prior to December 15, 1971, under the Income Tax Act S.C. 1958, c. 32, an appellant to the Tax Appeal Board, now Tax Review Board, was required to pay the Receiver General a fee of \$15 upon the serving of the notice of appeal and if the appeal were allowed in whole or in part, the fee was returned to him, but not otherwise. Credits in this account represent the receipt of such fees while debits are refunds to successful appellants or the transfer, to non-tax revenue—miscellaneous, of deposits where appeals were disallowed.

Gross debits were \$17,456.

K-60 Where an investigation by officials of the department in respect of a contract on government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

The account also reflects amounts, received from various departments representing wages in respect of contracts, withheld from final payments to contractors. During the current fiscal year receipts from contractors and various departments totalled \$93,706 and disbursements to employees totalled \$188,508.

K-61 This account was established to record amounts collected pursuant to the Canada Labour (Standards) Code Regulations (General) from an employer who is required to pay wages to an employee or an employee entitled to payment of wages by the employer and the employee cannot be located for the purpose of making such payment. In addition, where wages of employees are found to be in arrears, payment of such wages may be made to the Receiver General for Canada for deposit to this account. Normally, such wages are then paid immediately to the employees concerned. During the current fiscal year amounts collected from employers totalled \$162,366, payments to employees were \$160,308 and unclaimed wages of \$91,527 were transferred to non-tax revenue—miscellaneous.

K-62 See Note C-22 on page 33 of this section.

K-63 This account reflects the liability for the money on deposit by parties interested in purchasing certain publications to ensure prompt delivery of acts, regulations, amendments and other printed matter as released.

The actual amount of material which is published cannot be accurately determined in advance and as a consequence a subscription deposit system was established to enable Information Canada to ship promptly. Receipts amounted to \$907,788 and disbursements were \$916,079 during the current fiscal year.

K-64 This account represents amounts collected under the provisions of the Immigration Act and the Immigration

Appeal Board Act and held pending final disposition either by refund to the original depositor or forfeiture to the Crown. Securities held in trust in connection with the account amounted to \$95,000 and are recorded as a contra account under the asset category "securities held in trust".

During the year deposits totalling \$2,379,844 were credited to the account. Withdrawals totalled \$1,450,980 and consisted of refunds to depositors \$1,146,795, departmental expenses recovered from deposits \$130,768 and forfeitures to the Crown \$173,417.

K-65 To this account are credited the service estates of deceased members of the Canadian forces. Net assets of estates are distributed to the legal heirs under the administration of Judge Advocate General in his capacity as Director of Estates of this department. During the current fiscal year gross credits to this account were \$841,118 and gross debits \$739,722.

K-66 Section 55 of the National Defence Act, directs *inter alia* that the Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purposes of the Defence Research Board for scholarships or grants in aid of research and investigations. Moneys so allocated are held in trust by the Minister of Finance and disbursed on the requisition of the Minister of National Defence. The balance in this account represents the undistributed portion of such grants. During the current fiscal year gross credits to this account were \$2,990,000 and gross debits were \$2,981,464.

K-67 This account is maintained to record funds received from the Government of the United Kingdom to cover expenditures to be made on its behalf.

Gross credits to the account amounted to \$2,699,200 and gross debits were \$5,165,668.

K-68 This account is maintained to record funds received from the Government of the United States of America to cover expenditures to be made on its behalf. During the current fiscal year gross debits to this account were \$145,229 and gross credits amounted to \$145,501.

K-69 This account is maintained to record advances by other foreign governments to cover pay and allowances and other expenses of military personnel training in Canada. Reimbursements to the department were in respect of Government of Zambia; gross debits \$812.

K-70 Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices and exercises. During the current fiscal year gross credits to the account were \$208 and gross debits \$146.

K-71 Credits to this account are made up of deductions from pay and allowances of Canadian forces officers appointed to short service commissions. Such deductions are equal to the monthly pension deduction calculated under the Canadian Forces Superannuation Act. The account is debited with refunds of deferred pay to officers on termination of service, to their heirs in case of death before termination of service and transfers to Canadian forces

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

superannuation account in respect of officers granted permanent commissions. During the current fiscal year gross debits to the account were \$363,387 and gross credits were \$633,510.

K-72 This account records transactions in respect of the Saclant Westlant fleet broadcast project. Under the auspices of the NATO common infrastructure program, a NATO fleet broadcast and ship/shore communications system is being constructed in the Saclant Western Atlantic Area. The estimated cost of this NATO facility is \$1,800,000, of which Canada's contribution under the program will be approximately \$114,000. During the current fiscal year gross credits to the account were \$332,786 and gross debits were \$327,824.

K-73 This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually and are charged to interest on public debt. Interest amounted to \$16,250 in the current fiscal year.

K-74 This account records advances received from the United States of America and the United Kingdom in connection with trials held at Suffield Experimental Station. The amount of advances represents the shares of these countries in the expenses of the trials. During the current fiscal year gross debits were \$32,669, resulting in a debit balance of \$306 which is recorded in schedule E.

K-75 This account was originally established by National Health and Welfare vote 17a, Appropriation Act No. 9, 1966, known as hospital insurance supplementary fund, and further repealed by the following parliamentary appropriation:

Vote L16b To repeal National Health and Welfare vote 17a, Appropriation Act No. 9, 1966 and to establish a special account in the accounts of Canada to be known as the health insurance supplementary account

(a) to which shall be credited the balance of the amount to the credit of the account established by the aforesaid vote 17a as of the date of the repeal of that vote and such amounts as may be contributed thereto during the current and subsequent fiscal years by Canada and the provinces, the contribution by Canada for any fiscal year not to exceed the total contribution by all the provinces for such year; and

(b) to which shall be charged the payments hereby authorized to be made out of the consolidated revenue fund in the current and subsequent fiscal years in respect of the cost of insured services within the meaning of the Hospital Insurance and Diagnostic Services Act and the Medical Care Act, incurred before or after the beginning of the current fiscal year by a person who, through no fault of his own, has lost or been unable to obtain coverage for insured services under those Acts, such payments not to exceed the amount then standing to the credit of the account..... \$ 1

During the current fiscal year, no additional contributions were made to the account and payments from the account were \$23,861.

K-76 This account records the funds received from the world health organization to be used for a scientific project.

Receipts during the year totalled \$3,453 and disbursements were \$3,699.

K-77 Cash and securities are furnished to the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licencees. The closing balance of \$4,432,914 includes securities in the amount of \$4,263,500 deposited with the Department of Supply and Services for safekeeping and which are recorded as a contra account in the asset category "securities held in trust". During the current fiscal year gross credits of \$621,135 to the account consisted of bonds \$588,300 and cash \$32,835 and gross debits of \$666,747 from the accounts consisted of bonds \$637,100 and cash \$29,647.

K-78 In this account are recorded temporary deposits in chartered bank accounts as at March 31, 1973, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations. (See contra account under the asset category "cash".)

K-79 Prior to September 6, 1958, an appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessment was required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to non-tax revenue—miscellaneous. No interest is allowed on the deposit. Subsequent to the above date fees have been paid to the Exchequer Court.

During the current fiscal year gross debits were \$400.

K-80 This account provides for collection and payment to agreeing provinces of taxes imposed by them on gifts in accordance with tax collection agreements entered into under subsection 1 of section 9 of the Federal-Provincial Fiscal Arrangements Act.

During the year gross debits were \$10,678 and gross credits were \$157,009.

K-81 This account provides for collection and payment to agreeing provinces of succession duties imposed by them on estates in accordance with tax collection agreements entered into under subsection 1 of section 9 of the Federal-Provincial Fiscal Arrangements Act.

During the year gross debits were \$4,729,329 and gross credits were \$10,644,099.

K-82 Bonds held in safekeeping by the Department of Supply and Services on behalf of the Post Office guarantee fund which was derived from money received from postal employees and out of which fund are paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office. The bonds are recorded in a contra account under "securities held in trust".

K-83 This account represents the liability of the Post Office guarantee fund for the cash portion of the fund on deposit.

K-84 This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.

K-85 This account records depositors unclaimed balances in the Post Office Savings Bank at March 31, 1973.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

K-86 This account reflects candidates' election deposits received in respect of a general election or by-elections less amounts refunded to the candidates or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act. During the current fiscal year deposits to the account were \$223,600, refunds to candidates were \$105,000 and \$118,600 was transferred to non-tax revenue—miscellaneous.

K-87 Under the terms of the Dry Docks Subsidies Act, amounts deducted from subsidies payable to the Burrard Dry Dock Company Limited are credited to this account, to which interest at the rate of 3 per cent per annum is also credited and charged to interest on public debt. Interest amounted to \$6,296 in the current fiscal year. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

K-88 Under authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939. All tolls collected from railways using the bridge are credited to the account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Transportation and other engineering program" is recouped by charging this account. The balance remaining in the fund is held pending final settlement with the province.

Collections for use of the bridge in the current fiscal year totalled \$316,240, made up of payments by the British Columbia Hydro and Power Authority \$31,566; Canadian National Railways \$238,442; and Burlington Northern Railway Company \$46,232.

Total disbursements were \$294,226, of which \$134,477 was paid for salaries and \$159,749 for ordinary maintenance and repairs and credited to the Department of Public Works vote 35.

K-89 This account was established in 1965-66 to record remittances received from industries in the Atlantic region to cover their share of the costs of certain projects. During the current fiscal year deposits to the account were \$26,182 and disbursements were \$25,874.

K-90 See Note C-31 on page 34 of this section.

K-91 The National Library special operating account was provided for by section 12 of the National Library Act, which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purposes of the act may be paid out of the account or out of any money appropriated by Parliament for such purposes. During the current fiscal year credits to the account amounted to \$250 and the total debits were \$2,368.

K-92 Section 10(3) of the National Museums Act provides for an account in the consolidated revenue fund called the National Museums special account, to which shall be credited all moneys appropriated by Parliament for the corporation for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to its purposes and all moneys received by the corporation from the sale to the public of such

items. During the year amounts of \$150,000 provided by Secretary of State vote 98 and \$159,125 representing sales were credited to the account and \$391,980 representing expenditures were debited to the account.

K-93 Section 10(2) of the National Museums Act, Chap. N-12, R.S. of Canada 1970, provides for an account in the consolidated revenue fund called the National Museums trust account, to which shall be credited all moneys received by the corporation by way of gift, bequest or otherwise, interest on any securities, rent or sale of any real property acquired by the corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees of the corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the corporation. Securities in connection with this account amount to \$2,000 consisting of two Canada savings bonds bequeathed by the late J. Dazell McKee and the late Hugh de T. Glazebrook. Interest on these securities in the amount of \$75 was credited to the account.

During the year credits to the account totalled \$48,023 and expenditures were \$30,900.

K-94 The Government of Canada, by administrative action, deposited the sum of \$4,500,000 in a special account entitled National Second Century Fund of British Columbia, effective July 1st, 1971. The authority for this payment is contained in the Appropriation Act No. 4 of the 1970 Statutes of Canada, which authorized payments in respect of the Centenary of the Confederation of British Columbia with Canada in the 1970-71 and 1971-72 fiscal years in respect of program expenditures, grants and contributions.

Order in Council P.C. 1972-94, dated January 27, 1972 approves the rate of 7 3/8% per annum as the rate at which interest may be paid in respect in the aforementioned deposit.

Interest deposited to the fund during this year amounted to \$346,619. Payments out of the fund during this year amounted to \$177,377.

K-95 The late The Right Hon. W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000 to the Government of Canada. The Laurier House Act directed that an account to be known as the Mackenzie King trust account be set up in the consolidated revenue fund and that the amount of \$225,000 be credited thereto. Interest computed in accordance with the terms of the act is to be credited to the account at the end of each fiscal year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

During the current fiscal year, interest amounting to \$12,516 was credited hereto. In accordance with section 3(4) of the act and by P.C. 1969-22/531, March 18, 1969 the Dominion Archivist is authorized to expend an annual sum not to exceed 70 per cent of the interest earned on the Mackenzie King trust account in the previous fiscal year for the maintenance and upkeep of the buildings on the Laurier House property as well as an annual sum not to exceed 30 per cent of the interest earned on the above account for the maintenance of Laurier House as a museum

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

and study centre and for the provision of sundry purchases therefrom, and that the unspent balance of the interest earned be returned at the end of the fiscal year to be consolidated revenue fund. Interest credited to this account in 1971-72 amounted to \$12,516 and expenditures in respect of the maintenance of Laurier House 1972-73 were \$1,292, therefore an amount of \$11,224 was transferred to non-tax revenue—refunds of previous years' expenditures.

K-96 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the sale of microfilm and reproduction.

K-97 See Note C-32 on page 34 of this section.

K-98 To this account, which was established under authority of vote 578, Appropriation Act No. 2, 1953, are credited gross earnings of inmates, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General vote 5, Penitentiary services—operating expenditures). Canteen purchases by inmates and payment of accrued earnings at the time of discharge are debited to this account. Gross earnings of inmates credited to this account during the year were \$1,714,611. Canteen purchases and payments at time of discharge were \$1,543,659.

K-99 Unclaimed moneys owing to deceased inmates whose next of kin cannot be located or to discharged inmates whose whereabouts are unknown are credited to this account. Total moneys credited during the year were \$626 and debits were nil.

K-100 This account is credited with provincial sales tax on sales by the Canadian Penitentiary Service, less the commission allowed to vendors, and debited with payments to the provinces. During the year credits were \$13,773 and debits were \$14,193.

K-101 This account was authorized under the provisions of the Royal Canadian Mounted Police Act. All moneys received by personnel of the force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the fund, and benefits are payable therefrom as directed by the Royal Canadian Mounted Police Rules and Regulations as authorized by P.C. 1960/379, March 24, 1960. Interest for the year amounting to \$5,612 was credited hereto by the Department of Finance. Securities held in trust in connection with this account amounted to \$100,100 and are recorded in a contra account under the asset category "securities held in trust". In addition to the credit balance in the fund of \$434,080, there was an amount of \$78,016 outstanding in loans issued from the fund for the benefit of members. Receipts for the year amounted to \$179,450 including interest. Disbursements were \$1,460 for grants, loans and refunds of deposits.

K-102 This account was established to record the amount of interest cheques received for bonds held on behalf of insurance companies and others, which are deposited to the consolidated revenue fund. Subsequently cheques are drawn on this account remitting the interest so received to the respective insurance companies and to others concerned.

K-103 By regulations established under authority of section 34 of the Financial Administration Act, contractors are

required to furnish security for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½ per cent per annum compounded annually. Securities in respect of this account are carried under the Department of Supply and Services—securities held in trust (see schedule G).

K-104 This account was established to record transactions in respect of the Royal Canadian Mint. Gross credits to the account amounted to \$25,268,287 and gross debits were \$25,060,583.

K-105 This account records remittances received from the company to cover their share of the cost of facilities requested at airports. During the current year debits were \$16,956.

K-106 This account records a crown corporation deposit of the Canadian National (West Indies) Steamships, Limited covering a transfer of funds to be held pending the windup of the company.

K-107 Under authority of P.C. 1964-1416, September 10, 1964, and P.C. 1965-676, April 13, 1965, agreements were executed between the United States and Canadian Governments, whereby the department undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran-C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland.

During the year the United States Coast Guard provided \$466,230 to defray the costs incurred by the department and expenditures totalled \$498,913.

K-108 This account was established under authority of P.C. 1972-185 dated February 3, 1972, to record levy tonnage payments for oil carried by ships in Canadian waters. The fee of the Fund Administrator and related oil pollution control expenses are to be financed out of the fund.

During the year \$7,722,102, including interest of \$243,138 was credited to the fund.

K-109 These accounts are maintained in accordance with section 23 of the National Harbours Board Act.

Current revenues are credited to special account No. 1, and expenditures for capital, operations and maintenance are charged thereto.

Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No. 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities. Securities are recorded in a contra account under the asset category "securities held in trust".

Transactions in respect of the various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in special accounts No. 3 and No. 4.

K-110 To this account are credited the collections made by the federal government at Gander Airport on behalf of the provincial government under the Newfoundland Social Assessment Act, 1949. This account is debited with payments to the province and with a commission of 3 per cent of collections earned by the department which are credited to revenue. In the current year payments amounted to \$5,449 with contributions of \$4,279.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

K-111 Unpaid wages of deceased members of ships' crews as well as amounts due for loss of personal effects, were credited to this account pending direction as to payees. The account was credited with \$3,294 during the current year and payments totalled \$1,360.

K-112 This account is to record remittances received from the Government of the United Kingdom to defray the costs of services provided to the Royal Air Force at Goose Bay, Labrador. During the current year the Government of the United Kingdom provided \$420,728 and expenditures totalled \$404,753.

K-113 This account was credited with revenue of the National Research Council of Canada derived from laboratory fees \$2,246,199, sale of publications \$566,212, work done for outside organizations \$7,580,800 and miscellaneous receipts \$32,780 under authority of the National Research Council Act, R.S.C., Chap. N-14. An amount of \$10,294,964 was debited hereto, of which \$10,280,800 was credited to National Research Council vote 25, to offset expenditures; other transfers from the fund amounted to \$14,164.

K-114 To this fund, which is for the furtherance of research work, are credited advance payments from organizations and individuals for services requested. Advance payments received totalled \$750,400 during the year and an amount of \$647,928 was debited hereto.

K-115 The Army Benevolent Fund Act directs, *inter alia*, that: (a) there shall be set up in the consolidated revenue fund a special account called the army benevolent fund; (b) certain canteen profits and other funds shall be credited to the Receiver General for Canada; (c) such funds shall be deemed to have been received by Her Majesty in trust for the purpose of this act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of 7 1/2 per cent per annum on the minimum monthly balances to the credit of the fund; (e) there shall be constituted a board to be called "The Army Benevolent Fund Board" to authorize payments out of the fund to, or for the benefit of, veterans or their dependants or the widows, children or other dependants of deceased veterans of such amounts as the board may from time to time determine; (f) the Auditor General shall examine the accounts of the board annually and shall examine accounts of committees quarterly; and (g) the board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament. Securities held in trust in connection with this account amounted to \$256,150 and are recorded as a contra account under the asset category "securities held in trust".

The army benevolent fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1973 amounted to \$3,703,751, other funds held in trust at March 31, 1973 amounted to \$638,502. Gross debits amounted to \$7,250,392 and gross credits amounted to \$7,278,947 including interest of \$292,568 which was charged to interest on public debt.

K-116 This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (a) pensions placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the commission for the use of pensioners or dependants in distressed circumstances; (c) the detention allowance fund—Canadian seamen.

Securities held in trust in connection with this account amounted to \$1,000 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$3,879,198 and gross credits were \$5,002,224.

K-117 Regulations in respect of the service estates of deceased former members of the armed forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, were established by P.C. 1954-1536 of October 6, 1954. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization. Gross debits amounted to \$13,209 and gross credits were \$17,752.

K-118 Moneys held in this account include: (a) war service gratuities (World War I) held by the department for veterans whose whereabouts are unknown; (b) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of veterans or their dependants under certain conditions; (c) war service gratuities paid under the War Service Grants Act, and held by the department for veterans for administration or whose whereabouts are unknown; and (d) proceeds of returned soldiers and veterans insurance policies which have become payable to minor beneficiaries because of the death of the policy-holders.

Also included in the account are amounts derived from re-establishment credits as authorized by section 14(1)(h) of the act, which provided that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercised this option, the amount required to effect annual payments on the insurance scheme selected is withdrawn from his re-establishment credit account and credited to this fund. As payments become due, transfer of the appropriate amount is made to the designated fund.

Securities held in trust in connection with this account amounted to \$42,300 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$1,460,857 and gross credits were \$1,452,697.

K-119 P.C. 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of \$120 a month and undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Moneys also held in this account include: (a) war service gratuities (World War I) held by the department for mental, tubercular and other long term treatment cases; (b) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; (c) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of patients in departmental institutions; war service gratuities paid under the War Service Grants Act and held by the department for veterans while under treatment. Securities held in trust in connection with this account amount to \$99,276 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$7,542,696 and gross credits were \$7,720,743.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Concluded

K-120 The Minister of Indian Affairs and Northern Development administers a special account in the consolidated revenue fund known as the Indian and Eskimo housing assistance account to provide financial assistance to assist an Indian in the construction or acquisition of a house situated off a reserve; or an Eskimo in the construction or acquisition of a house situated in an area of economic development in the Northwest Territories. Under the provisions of an agreement made between the Minister of Indian Affairs and Northern Development, the Minister of Veterans Affairs and Central Mortgage and Housing Corporation, the Director, Veterans' Land Act is designated as Supervisor, Off-Reserve Housing, Indian Affairs Branch.

The Indian Off-Reserve and Eskimo Re-establishment Housing Regulations made by P.C. 1968-330, February 22, 1968 requires the Indian or Eskimo to remit an amount of money in accordance with the schedule to the regulations and the receipt and disbursement of these moneys are recorded in this account. In the current year gross debits amounted to \$269,909 and gross credits were \$288,678.

K-121 Credits consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending reimbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items. Gross debits amounted to \$32,982,674 and gross credits were \$33,981,839.

SCHEDULE L

Annuity, Insurance and Pension Accounts

L- 1 The Canada Pension Plan, 1965, which became effective January 1, 1966, provides for payment of retirement pensions commencing January 1967; survivors benefits in February 1968 and disability benefits from February 1970. The account is authorized to be credited with (a) all amounts received under this act as or on account of contributions or otherwise; (b) interest received from securities of the Canada Pension Plan Investment Fund, from short term notes and from the average daily operating balance; (c) the share of payments made by the Canada Pension Plan and recovered in accordance with an agreement with a province providing a comprehensive pension plan; (d) receipts in accordance with reciprocal agreements with other countries; and (e) the sale of short term notes. It is authorized to be debited with (a) all amounts payable under this act as or on account of benefits or otherwise; (b) all amounts paid in accordance with an agreement with a province providing a comprehensive pension plan that are required to be charged to the Canada Pension Plan account; (c) payments that are required to be charged to the Canada Pension Plan account in accordance with reciprocal agreements with other countries; (d) the costs of administration of this act, under the authority of Parliament; and (e) the purchase of short term notes.

The amount by which the operating balance of the account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for investment in securities of the participating provinces and securities of Canada. Net

purchases of securities during the year were \$978,270,000. As at March 31, 1973 securities totalling \$5,589,573,000 were recorded in the asset account "Canada Pension Plan Investment Fund", details of which appear in schedule D of this section.

During the current fiscal year, gross credits to the account were \$1,243,448,503 and gross debits were \$228,909,911. A statement showing details of revenue and expenditure is given under National Health and Welfare in Volume II of this report.

L -2 The Old Age Security Act, which came into effect January 1, 1952, provides for a monthly pension to persons sixty-five years of age or over who meet certain residence requirements. The basic amount of the monthly pension effective January 1, 1972 is \$82.88.

Once having qualified, a pensioner may leave Canada and receive pension payments outside the country for a period of six months, exclusive of the month of departure. In the case of a pensioner who has resided in Canada for at least twenty years, subsequent to attaining the age of eighteen, payment outside of Canada may continue indefinitely.

Effective January 1, 1967, the Old Age Security Act was amended to provide for the payment of a monthly guaranteed income supplement to eligible pensioners. The amount of the supplement that may be paid to a pensioner depends upon the amount of the pensioner's income, computed in accordance with the Income Tax Act. The maximum supplement was increased in January, 1972 to \$67.12 a month for single pensioners and \$59.62 each for married pensioners. The supplement is included in the monthly old age security cheque. Beginning in April, 1971, payment of the supplement is made on a fiscal year basis instead of the calendar year. The basic pension and the supplement are increased in April each year in relation to the actual rise in the cost of living. During 1972-73, the net payments of guaranteed income supplement were \$742,812,834 and of the basic old age security pension, \$1,781,532,104 for a total of \$2,524,344,938. Pensions paid under the Old Age Security Act are paid out of the consolidated revenue fund and charged to the Old Age Security Fund. Credited to the Old Age Security Fund are amounts equal, in the opinion of the Minister of National Revenue, to the net amount that would have been collected under section 24 of the Old Age Security Act as it read on July 15, 1971. If the Minister of Finance is of the opinion that the balance in the old age security fund is or will be less than the amount required to cover the pensions payable under the act, he may direct that amounts be credited to the fund by way of temporary loans. The amounts of such loans are to be charged to the fund by way of repayment at such time as the Minister of Finance may direct.

Details of transactions in the old age security fund follow:

	Debit	Credit
	\$	\$
Balance, March 31, 1972.....		641,100,004
Income taxes—		
Individual.....		1,190,000,000
Corporation.....		266,000,000
Sales tax.....		762,994,772
Old age security payments.....	2,524,344,938	
Balance, March 31, 1973.....	335,750,044	
	2,860,094,982	2,860,094,982

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Continued

L-3 This account reflects a debit balance and is shown in Schedule D in this section.

L-4 Under the Crop Insurance Act, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 4a of the act provides authority to establish in the consolidated revenue fund an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements. During the year credits to the fund were \$799,717.

L-5 In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55 pursuant to the Public Service Superannuation Act.

Credits to the fund comprised premiums of \$132,013 and an amount of \$313,144 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as of March 31, 1973. Debits amounted to \$951,298 and comprised payments of death benefits \$724,099, cash surrender value of \$168,188, annuities of \$57,581 and premium refunds of \$1,430.

L-6 Vote 181, Appropriation Act No. 1, 1961 and P.C. 1961-1345, September 21, 1961 authorized the establishment of this pension account for annuities agents. Credits during the year totalled \$5,517 and consisted of interest for the fiscal year, at the rate of 4 per cent per annum, credited quarterly by the Department of Finance. Payments from the account amounted to \$19,550.

L-7 The Government Annuities Act provides that an account shall be kept, to be called the government annuities account, of all moneys received and paid out under the provisions of the act. Credits amounting to \$59,395,207 consisted of: premiums of \$7,129,568, reclaimed annuities of \$20,805 and interest items at 3% \$2,320,622, 3 1/2% \$5,954,541, 4% \$37,179,145, 5% \$4,572,774 and 5 1/4% \$431,029 and transfer from consolidated revenue fund to maintain annuity reserve \$1,786,723. Debits were comprised of: disbursements of \$72,393,322 for matured annuity, commuted value, death benefit, premium refund and premium withdrawal, payments; unclaimed items of \$46,393 transferred to Department of Finance non-tax revenue. The closing balance represents the actuarial value of outstanding annuities.

L-8 This account pertains to the Canadian Forces Superannuation Act and is credited with: (a) current and arrears personal pension contributions; (b) amounts previously credited to non-tax revenue on account of contributions of personnel formerly under the Defence Services Pension Continuation Act who subsequently elected to transfer to the Canadian Forces Superannuation Act; (c) government contributions including actuarial liability adjustments to cover increased liability arising from general pay increases and deficiencies determined by periodical actuarial examinations and (d) interest.

During the current fiscal year gross credits to the account were \$499,538,290 and gross debits were \$120,386,229.

A statement of the transactions in the Canadian Forces superannuation account is shown as an appendix under National Defence in Volume II of this report.

L-9 Part III to the Canadian Forces Superannuation Act provides for this account to be credited with: (a) contributions by participants; (b) government's contribution (one sixth of benefits paid in respect of participants who, at the time of death were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (c) single premiums payable by the government in respect of regular force participants who become entitled to a basic benefit of \$500 without contribution and (d) interest. It is authorized to be debited with: (a) benefits paid in respect of participants who, at the time of death were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act; (b) benefits paid in respect of elective regular force participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces and (c) portion of benefit payable for which a single premium has been paid by the government.

During the current fiscal year gross credits to this account were \$3,801,503 and gross debits were \$3,117,472.

A statement of the transactions in the regular forces death benefit account is shown as an appendix under National Defence in Volume II of this report.

L-10 An Act to provide Retiring Allowances on a contributor basis to persons who have served as Members of Parliament provides pensions for members who have contributed or elected to contribute in accordance with the requirements of the act. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and to dependent children of members.

Credits to this account consist of (a) contributions reserved from current indemnities based on the full amount paid; (b) contributions reserved from additional salaries based upon the percentage of contribution elected up to 7 1/2 per cent of the full amount of salary; (c) contributions for prior sessions where members elect to pay arrears, and interest on the arrears; (d) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (e) contributions by the government of an amount equal to contributions paid or which have become payable in the fiscal year and (f) interest at the rate of 5 per cent per annum, credited quarterly by the Department of Finance. Debits consist of payments of annual allowances, withdrawal allowances and refunds of contributions which are in excess of the maximum required.

Transactions in the account during the year are shown as an appendix under Parliament in Volume II of this report.

L-11 This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependents' pension fund is maintained by

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Concluded

5 per cent contributions thereto from the pay of members of the force other than commissioned officers. Credits consist of contributions \$150,366, interest for the year ended March 31, 1973 credited hereto by the Department of Finance \$334,691. Debits are withdrawals of contributions \$256,182 and pensions to dependents \$142,129.

A statement of the transactions in this account is shown as an appendix under Solicitor General in Volume II of this report.

L-12 This account pertains to Part I of the Royal Canadian Mounted Police Superannuation Act. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government. During the current fiscal year gross credits were \$47,725,829 and gross debits were \$2,329,356. A statement of the transactions in this account is shown as an appendix under Solicitor General in Volume II of this report.

Further payments to certain persons in receipt of pensions under Part I of the Royal Canadian Mounted Police Superannuation Act were made under authority of the Public Service Pension Adjustment Act—see Treasury Board in Volume II of this report.

L-13 Under authority of Part VI of the Canada Shipping Act, each pilotage authority shall, within its district, have power, by by-laws confirmed by the Governor in Council, to make certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated licenced pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the pilot's earnings. The rate of contributions at the present time is: Saint John, 14 per cent. The Halifax Pilotage District discontinued contributions to the fund effective July 1, 1966.

The account was credited with \$100,872 during the fiscal year, with debits amounting to \$83,400. Securities held in trust in connection with these accounts amounted to \$634,300 and are recorded as a contra account under the asset category "securities held in trust".

L-14 Contributions withheld from the pay of public servants, members of the regular forces and the Royal Canadian Mounted Police, as well as employees of crown companies and contributions paid personally by participants who may be on loan to outside organizations all of whom are serving outside Canada, are credited to this account. Payment of the claims from individuals for hospital expenses incurred outside Canada or in Canada immediately following return and payments for hospitalization provided in service hospitals on behalf of participants are debited hereto. During the current fiscal year contributions amounted to \$1,452,599 and payments were \$1,521,555.

L-15 The Public Service Death Benefit Account came into operation on January 1, 1955 under authority of Part II of the Public Service Superannuation Act. A statement of the transactions in the account during the current fiscal year is shown as an appendix under Treasury Board in Volume II of this report.

L-16 The Public Service Superannuation Account is operated under the Public Service Superannuation Act, which was

proclaimed to come into effect January 1, 1954. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government. During the current fiscal year gross credits were \$594,274,287 and gross debits were \$137,073,425. A statement of the transactions in the Public Service Superannuation Account during the current fiscal year is shown as an appendix under Treasury Board in Volume II of this report.

L-17 This account was established under authority of Chap. 43 of the Supplementary Retirement Benefits Act to provide supplementary retirement benefits for certain persons in receipt of pensions payable out of the consolidated revenue fund.

L-18 Contributions are made to the fund in the form of monthly deductions from the salaries at a certain prevailing rate of seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each contributor, the offsetting charge being to interest on public debt. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfer to that account.

L-19 This account is maintained in connection with the provision of the Returned Soldiers' Insurance Act, which relates to life insurance for veterans of World War I. The account was credited with the amount received as premiums and an amount of \$257,805 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1972 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance might be received was August 31, 1933. Gross debits amounted to \$928,617 and gross credits were \$286,861.

L-20 This account is maintained in connection with the provisions of the Veterans' Insurance Act, which relates to life insurance for veterans of World War II. The account was credited with the amount received as premiums and an amount of \$986,137 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1972 and debited with disbursements for death benefits and cash surrender value. The final date on which application for this insurance might be received was October 31, 1968. Gross debits amounted to \$2,290,587 and gross credits were \$2,445,011.

L-21 This fund was established under authority of P.C. 116/9745, December 27, 1943, as amended, to provide for fire insurance on purchased properties to date of resale. There were no fire losses during the current fiscal year.

L-22 The Veterans' Land Act provides for the establishment of the Veterans' Land Act Insurance Account. Upon satisfactory completion of each construction contract, the Director is repaid his cost by Central Mortgage and Housing Corporation from the proceeds of a mortgage as well as one eighth of the insurance fee that has been included in the amount of such mortgage, which the Director will credit to this account. If the Director suffers losses on the sales of properties as a result of the construction not being satisfactorily completed by the veteran contractor, the amount of such losses is chargeable to this account. Gross credits amounted to \$66.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE M

Undisbursed Balances of Appropriations to Special Accounts

M- 1 This account was established under Department of Agriculture vote 17b, Appropriation Act No. 1, 1970 to establish a reserve in the amount of \$100,000,000 from which payments may be made in the fiscal year 1970-71 for wheat acreage reduction of \$6 per acre in respect of the acreage prescribed by the Governor in Council up to a maximum of 1,000 acres per Canadian Wheat Board permit bookholder, in accordance with terms and conditions approved by the Governor in Council to farmers, including such payments to members of the Senate or the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act; to provide that the establishment of the reserve shall be recorded in the Accounts of Canada as a transaction of the 1969-70 fiscal year; to authorize commitments not exceeding \$8,000,000 for related payments in the fiscal year 1971-72 to farmers, including such payments to members of the Senate and the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, in respect of such acreage as may be further prescribed by the Governor in Council and in respect of which payments were made in the fiscal year 1970-71 from the reserve established by this vote.

The purposes of Agriculture vote 17b, Appropriation Act No. 1, 1970 were extended by Agriculture vote 15c, Appropriation Act No. 1, 1971 to include the authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established by Agriculture vote 17b, Appropriation Act No. 1, 1970, at rates on acreage and under terms and conditions prescribed by the Governor in Council and to further provide that any such payment to a member of the Senate or the House of Commons shall not render such members ineligible to sit in the Senate or the House of Commons.

This authority was further extended by Appropriation Act No. 2, 1973, under the following parliamentary vote:

Vote 15b The grants listed in the Estimates and contributions—To extend the purposes of Agriculture vote 15, Appropriation Act No. 3, 1972 to include authority to make wheat acreage reduction payments in the fiscal year 1972-73 out of the reserve established by Agriculture vote 17b, Appropriation Act No. 1, 1970, on the same terms and conditions as the payments made therefrom pursuant to that vote in the fiscal year 1970-71 and to credit overpayments collected to the reserve, and to provide that, for purposes of Section 5 of the Grassland Incentive Payment Regulations, land seeded to grassland in 1970 be deemed to be land seeded in the year of application and to provide a further amount of..... \$ 10,365,000

Payments charged to the reserve during the current fiscal year amounted to \$15,618,599.

M- 2 This account was established under Department of External Affairs vote 33d, Appropriation Act No. 2, 1965 and was extended by vote 35b, Appropriation Act No. 1, 1970, vote 20, Appropriation Act No. 3, 1970, vote 20a, Appropriation Act No. 4, 1970, vote 20, Appropriation Act No.

3, 1971, vote 20a, Appropriation Act No. 4, 1971 and vote 20b, Appropriation Act No. 1, 1972 to provide for payment of economic, technical and educational assistance to developing countries; for social development assistance and for expenses directly related to the provision of incentives for Canadian Private investment in developing countries; and for special administrative expenses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for person from the said countries, in accordance with regulations prescribed by the Governor in Council, and to authorize payment, subject to approval of the Treasury Board, of living, clothing, transportation and medical expenses of persons from developing countries who have completed a program of education or training under Canada's development assistance program and who, following such completion, are unable, for political reasons, to return to their homelands, such payment to be limited to a period not exceeding one year from completion of the said program of education or training.

This authority was further extended by the following parliamentary appropriations:

Votes 30 and 30b Canadian International Development Agency—The grants listed in the Estimates and contributions..... \$250,634,001

An amount of \$100,981,300 was transferred to this account under authority of the vote for "International Development Assistance" of Canadian International Development Agency vote 30. During the fiscal year expenditures amounted to \$95,170,898 resulting in an undisbursed balance of \$97,053,760 as at March 31, 1973, an increase of \$5,810,403 from the balance outstanding at the end of the previous fiscal year.

A statement of the transactions in the account is included as an appendix under External Affairs in Volume II of this report.

M- 3 Section 11 of the National Defence Act provides that the Governor in Council may authorize the Minister to deliver to any department or agency of the Government of Canada any material that has not been declared surplus and that is not immediately required for the use of the Canadian forces or the Defence Research Board or for any other purposes under this act, for sale to such countries on such terms as the Governor in Council may determine. The proceeds of such sales are to be paid into a special account in the consolidated revenue fund and, subject to the approval of the Governor in Council, shall be used for the procurement of materiel; and payments out of the special account shall be made by the Minister of Finance on the requisition of the Minister of National Defence. Proceeds of such sales amounting \$2,204,557 were credited to the account and this amount represents gross credits for the current fiscal year. Gross debits amounted to \$3,112.

M- 4 This account was established in the fiscal year 1965-66 under authority of Department of National Defence vote 48, Appropriation Act No. 1, 1965. It was authorized to be credited with: (a) all revenues received during the current and subsequent fiscal years from the sale of surplus materials, supplies and equipment and (b) revenues received during the current and subsequent fiscal years from the sale during the current year of surplus buildings, works and land not exceeding an aggregate amount of \$5,000,000.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE M—Continued

Appropriation Acts of 1966, 1967 and 1968 authorized receipts from sale of buildings, works and land in amounts not exceeding \$5,000,000, \$10,000,000 and \$10,000,000, respectively, to be credited to this account; vote 48, Appropriation Act No. 3, 1969 authorized unlimited receipts be credited to this account. Expenditures during the current and subsequent fiscal years are subject to the approval of Treasury Board for any purposes of the Department of National Defence.

Gross credits to the account for the fiscal year were \$16,776,912 which includes revenues from the sale of surplus materials, supplies and equipment in the amount of \$13,036,797 and \$3,740,115 from the sale of surplus buildings, works and land of which \$6,416 is applicable to 1965-66, \$152,853 to 1967-68, \$69,997 to 1968-69, \$71,619 to 1969-70, \$220,670 to 1970-71, \$392,673 to 1971-72 and \$2,825,887 to 1972-73. Gross debits for the fiscal year were \$24,234,000 representing expenditures for construction, equipment and operations and maintenance.

- M- 5 This fund was established under authority of section 10 of the Centennial of Canadian Confederation Act, which made provision to credit thereto amounts appropriated by Parliament for the purposes of the fund. Payments from the fund were for the purpose of making grants to any province or organization, the objects of which were similar to the objects of the commission, for the observance of the Centennial of Confederation of Canada.

The fund was established by Privy Council vote 55, Special Appropriation Act 1963, in the amount of \$1,000,000 and was subsequently increased to \$42,235,001 by Privy Council vote 55, Appropriation Act No. 5, 1963, Privy Council votes 30 and 30a, Appropriation Acts Nos. 1 and 6, 1964, respectively, Secretary of State vote 35, Appropriation Act No. 1, 1965, Secretary of State vote 45, Appropriation Act No. 9, 1966 and by Secretary of State votes 45 and 45a, Appropriation Act No. 7, 1967.

This fund was closed during the year, the balance being credited to non-tax revenue—refunds of previous years' expenditure.

- M- 6 Section 12(1) of the National Library Act provides for a special account in the consolidated revenue fund called the National Library Purchase Account to which any money appropriated by Parliament in any fiscal year for the purpose of acquiring books for the National Library is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of books, including any cost in connection therewith. In 1972-73 an amount of \$496,000 provided through Secretary of State votes 85 and 85b was credited thereto. Expenditures during the current fiscal year for acquisition of books including costs in connection therewith, were \$396,188.

- M- 7 Section 10(1) of the National Museums Act Chap. N-12, R.S. of Canada 1970, provides for an account in the consolidated revenue fund called the National Museums Purchase Account to which shall be credited all moneys appropriated by Parliament for the purchase by the corporation of objects for the collections of the corporation, moneys received by the corporation from the sale of objects forming part of the collections of the corporation, other than objects acquired by way of gift, bequest or otherwise and an amount representing interest on the balance from time to time to the credit of the account and to which shall

be charged such amounts as are authorized by the Board of Trustees to be expended for the purchase of objects for the collections of the corporation, including any costs in connection therewith. Amounts of \$3,127,604 were credited to the account with expenditures amounting to \$2,941,133. (See appendix under Secretary of State in Volume II of this report.)

- M- 8 This fund was established under authority of section 202 of the Railway Act, which provides that "sums heretofore and hereafter appropriated and set apart to aid actual construction work for the protection, safety and convenience of the public in respect of crossings shall be placed to the credit of a special account to be known as the Railway Grade Crossing Fund".

The sums are to be applied by the Canadian Transport Commission solely towards the cost, not including maintenance and operation, of work actually done in respect of existing crossings at rail level; of reconstruction and improvement of grade separations at grade crossings in existence on June 28, 1955 and of placing reflective markings on the sides of railway cars.

The total amount that may be applied effective April 1, 1970 towards the cost of (a) placing reflective markings on the sides of railway cars shall not exceed 80 per cent of such cost; (b) in the case of a crossing at rail level the aggregate of 80 per cent of the cost (except for relocation of a public utility plant that is part of the work) or \$500,000 for any one crossing whichever is the lesser and 80 per cent of the cost of such relocation and (c) in the case of reconstruction and improvement of a grade separation, the aggregate of 50 per cent of the cost of the work (except the relocation of a public utility plant that is part of the work) or \$250,000 for any one crossing, whichever is the lesser, and 50 per cent of the cost of such relocation.

Under the provisions of the act any amount appropriated and credited to the fund in each fiscal year is to be applied towards the cost of work actually done in respect of crossings. Vote 80, Appropriation Act No. 3, 1972 (Canadian Transport Commission) included an amount of \$20,000,000 to be credited to the Railway Grade Crossing Fund in the fiscal year 1972-73.

During the current fiscal year the fund was credited with a sum of \$20,000,000 and debited with expenditures amounting to \$15,705,429. Outstanding commitments as at March 31, 1973 amounted to \$46,014,643.

- M- 9 This account records the undisbursed balances of appropriations in respect of vote 5b, Appropriation Act No. 1, 1969, from which payments may be made in respect of salary increases for persons employed in the public service payable with respect to the 1968-69 and previous fiscal years, vote 5a, Appropriation Act No. 4, 1969, from which payments may be made in respect of salary increases for persons employed in the public service with respect to the 1969-70 and previous fiscal years and votes 5 and 5a, Appropriation Acts Nos. 3 and 4, 1970, respectively, with respect to the 1970-71 and previous fiscal years.

The unexpended balance at the close of the current fiscal year was \$36,765,140.

- M-10 Section 16(1) of the National Capital Act established this fund and provided that the balance of the National Capital Fund established pursuant to Appropriation Act No. 4, 1947-48 be credited thereto. As at March 31, 1973, \$203,865,500 has been credited to the fund, including

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE M—Concluded

\$25,150,000 credited in the current year and charged to Department of Urban Affairs vote 20. Advances made to the commission out of the fund to date were \$182,865,500, including \$16,150,000 in the current year, leaving a balance of \$21,000,000 at March 31, 1973.

SCHEDULE N

Provision for Compound Interest on Canada Savings Bonds

N-1 This account records the estimated amount of the prorated provision to March 31, 1973 for the special compound interest feature applicable to certain Canada savings bonds.

SCHEDULE O

Deferred Credits

- O-1 This is the offsetting credit for an amount included in the asset account "loans to, and investments in, crown corporations".
- O-2 This is the offsetting credit to the asset account "United Kingdom, deferred interest, United Kingdom Financial Agreement Act" recorded in "loans to national governments".
- O-3 This is the offsetting credit for an amount included in the asset account "advances, loans and investments—domestic—miscellaneous".
- O-4 This account records the unamortized premiums on loans. During the current fiscal year debits to this account were \$351,956 which were used to reduce the interest on the public debt. \$650,000 was credited to this account in respect of Loan F66, maturing June 1, 1979. The residual in this account represents the balance to be credited to interest on public debt in future years.
- O-5 This is the offsetting credit for amounts included in the asset account under "loans to, and investments in, crown corporations".
- O-6 This is the offsetting credit for amounts in the asset accounts "advances, loans and investments—domestic—loans to provinces".
- O-7 *Renfrew Aircraft and Engineering Company Limited*—This account was set up to record the deferred revenue from the sale of crown-owned land and buildings as shown in active assets under "advances, loans and investments—domestic—miscellaneous". As a payment is received and credited to the active asset, an entry is made to charge this account and to credit non-tax revenue—proceeds from sales. During the year, the balance was received and charged to this account.
- O-8 This account was set up to record the deferred revenue from the government equity in the agency account of Crown Assets Disposal Corporation as shown in active assets under "advances, loans and investments—domestic—miscellaneous". Gross debits amounted to \$20,364,196 and gross credits to \$17,635,638.
- O-9 This account reflects an offsetting credit to the asset account for deferred interest for The St. Lawrence Seaway Authority recorded in "loans to, and investments in, crown corporations".
- O-10 This account reflects interest earned on loans to Latin American countries.

SCHEDULE P

Suspense Accounts

- P- 1 Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.
- P- 2 Hog and lamb premium warrants which remain undelivered for a certain period subsequent to issue are credited to this account pending claims therefor.
- P- 3 Deposits made in connection with applications for private commercial broadcasting station licences are credited to this account pending issuance of the licence or the rejection of the application.
The deposits are either transferred to non-tax revenue—privileges, licences and permits, as a payment on account of a licence fee or are returned to the applicant. The account was credited with \$22,800 in the current year and debits amounted to \$12,550.
- P- 4 Credits to this account represent incomplete subscriptions to victory loans 1917 to 1919 inclusive and 1941 to 1945 inclusive and to Canada savings bonds 1946 to 1971 inclusive.
- P- 5 Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.
- P- 6 All cheques except those drawn against asset and liability accounts, which remain undelivered for a certain period subsequent to date of issue, are credited to this account pending claims therefor. In the current fiscal year an amount of \$203,088 representing cheques unclaimed for ten years or more was transferred to non-tax revenue—miscellaneous.
- P- 7 The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts on government accounts. These drafts which cannot be identified are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information. In the current fiscal year nothing was transferred to revenue in respect of unclaimed drafts.
- P- 8 To this account is credited the value of war savings certificates and stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified disbursements are made.
- P- 9 When called, bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to these accounts. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.
- P-10 This account was established to facilitate the administration of those assets and liabilities of the 1967 Corporation of World Exhibitions which in accordance with section 6 of the Expo Winding-up Act were to be disposed of by the Minister of Industry, Trade and Commerce.
- P-11 Repayments of defalcation are credited to this account pending transmission to public officers guarantee account, T. B. 681435, dated June 28, 1968. There were no transactions during the year in this account.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE P—Concluded

P-12 This account is used to record instalment payments of arrears of domestic excise taxes and penalties held by the department until the full amount has been collected or the case has been otherwise disposed of, and of customs duty and excise taxes on importations found on investigation to be properly payable, and held to be applied on amending entries, or to be taken into account by seizure on completion of the investigations. Receipts which cannot be allocated immediately are also credited to this account pending clearance to the proper accounts.

P-13 To this account were credited all moneys collected by the Department of Transport, east coast and west coast radio services and Edmonton-Whitehorse circuit for radio messages. The collections are subsequently apportioned between this department and the public utilities concerned, disbursements to the latter being made from the account. From time to time during the fiscal year, moneys earned by the department were transferred to revenue. The account was credited with \$768,593 during the current year and debits amounted to \$768,603.

SCHEDULE Q

Unmatured Debt

Q-1 Perpetual loan subject to redemption at the option of the government, as a whole or in part, at 100 and interest on 60 days notice on September 15, 1966 or at any time thereafter.

Q-2 Conversion loan subject to redemption at the option of the government on 60 days notice on September 15, 1966 or at any time thereafter.

Q-3 Matured September 1, 1972.

Q-4 Conversion loan. Non-callable.

Q-5 Non-callable but redeemable on demand at any time with accrued interest. The decrease was due to redemptions during 1972-73.

Q-6 Non-callable but redeemable on demand at any time with accrued interest. New issue during 1972-73 was \$3,057,000; redemptions were \$405,147,100.

Q-7 Non-callable but redeemable on demand at any time with accrued interest. The balance at March 31, 1973 represents net issue from November 1, 1972 to March 31, 1973.

Q-8 Subject to redemption at the option of the government on 60 days notice on January 15, 1975 or at any time thereafter.

Q-9 Subject to redemption at the option of the government on 60 days notice on June 1, 1974 or at any time thereafter.

Q-10 Non-callable.

Q-11 Non-callable. Decrease was due to cancellation of \$7,276,500.

Q-12 Non-callable. Decrease was due to cancellation of \$12,983,000.

Q-13 Non-callable. May be exchanged on or before December 1, 1972 for 6½% bonds maturing December 1, 1994, series F23. \$125,000 was exchanged for 6½% bonds maturing December 1, 1994.

Q-14 Non-callable. \$125,000 issued in exchange for 6½% bonds maturing December 1, 1973, series F22.

Q-15 Matured April 1, 1972.

Q-16 Matured February 1, 1973.

Q-17 Non-callable. May be exchanged only during the six-month period commencing April 1, 1973 and ending September 30, 1973 for 7½% bonds dated April 1, 1974 and maturing April 1, 1984.

Q-18 Non-callable. May be exchanged on or before April 1, 1974 for 8% bonds maturing October 1, 1986, series F47. \$676,000 was exchanged for 8% bonds maturing October 1, 1986.

Q-19 Non-callable. \$676,000 issued in exchange for 8% bonds maturing October 1, 1974, series F46.

Q-20 Matured December 15, 1972.

Q-21 Non-callable. May be exchanged only during the six-month period commencing December 15, 1974 and ending June 14, 1975 for 8% bonds dated December 15, 1975 maturing December 15, 1985.

Q-22 Non-callable. The increase was due to a new issue of \$150,000,000 for cash.

Q-23 Non-callable. May be converted only during the six-month period commencing August 1, 1975 and ending January 31, 1976 into an equal par value of 5 year 7½% non-callable bonds dated August 1, 1976 and due August 1, 1981.

Q-24 Non-callable. The increase was due to new issues of \$485,000,000.

Q-25 Non-callable. May be exchanged only during the six-month period commencing July 1, 1976 and ending December 31, 1976 for 7½% bonds dated July 1, 1977, maturing July 1, 1982.

Q-26 Not negotiable and not transferable or assignable; term of maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance; redeemable in whole or in part before maturity only at the option of the Minister of Finance; obligation bears interest payable semi-annually at the rate fixed by the Minister of Finance; and is issued in accordance with terms and conditions set forth in any agreement (all in accordance with section 113 of the Canada Pension Plan Act).

Q-27 Subject to proviso that neither Canada nor the noteholders will be entitled to call for an earlier redemption of the notes save that if Canada should for more than one month default in the performance of any obligations arising from this issue the noteholders may consider their notes due and payable immediately. Notes in the amount of DM 250,000,000 have been converted at DM 3.66=\$1.08108 Can.

Q-28 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 1, 1953 at 103 per cent; thereafter to and including September 1, 1957 at 102½ per cent; thereafter to and including September 1, 1961 at 102 per cent; thereafter to and including September 1, 1965 at 101½ per cent; thereafter to and including September 1, 1968 at 101 per cent; thereafter to and including September 1, 1971 at 100½ per cent; and thereafter to

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Concluded*SCHEDULE Q—*Concluded*

100 per cent; in each case together with accrued interest to the date of redemption. These securities in the amount of U.S. \$45,099,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.

Q-29 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 15, 1954 at 103½ per cent; thereafter to and including September 15, 1957 at 103 per cent; thereafter to and including September 15, 1960 at 102½ per cent; thereafter to and including September 15, 1963 at 102 per cent; thereafter to and including September 15, 1966 at 101½ per cent; thereafter to and including September 15, 1969 at 101 per cent; thereafter to and including September 15, 1972 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. These securities in the amount of U.S. \$28,029,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.

Q-30 Subject to redemption at the option of the government in whole or in part on 30 days notice on any interest payment date after October 15, 1977 at the following percentages; to and including October 15, 1978 at 102 per cent; thereafter to and including October 15, 1979 at 101½ per cent; thereafter to and including October 15, 1980 at 101 per cent; thereafter to and including October 15, 1981 at 100½ per cent; thereafter to and including October 15, 1982 at

100½ per cent; thereafter to and including October 15, 1983 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. Bonds of this issue shall also be subject to partial redemption at par on each interest payment date, commencing with April 15, 1965. During the current fiscal year U.S. \$1,600,000 (\$1,729,728 Can.) was redeemed on the interest dates. The balance of U.S. \$67,200,000 in the account at March 31, 1973 has been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.

Q-31 Subject to redemption, as a whole or in part by lot, at the option of the Government of Canada on 30 days notice at any time on or after June 1, 1978, at the following percentages of the principal sum thereof; to and including May 31, 1979 at 102½ per cent; thereafter to and including May 31, 1980 at 102½ per cent; thereafter to and including May 31, 1981 at 101½ per cent; thereafter to and including May 31, 1982 at 101½ per cent; thereafter to and including May 31, 1983 at 101 per cent; thereafter to and including May 31, 1984 at 100½ per cent; thereafter to and including May 31, 1985 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date fixed for redemption. Securities in the amount of U.S. \$100,000,000 have been converted at the official parity rate \$1 U.S. = \$1.08108 Can.

Q-32 Balance at March 31, 1973 consisted of \$2,795,000,000 in three-month bills, \$1,095,000,000 in six-month bills and \$400,000,000 in 364-day bills.

Contingent Liabilities

	Amount of guarantee \$	Amount outstanding \$
Railway securities guaranteed as to principal and interest—		
Canadian National 3 3/4% due February 1, 1974.....	200,000,000	200,000,000
Canadian National 2 3/4% due June 15, 1975 U.S. \$6,000,000 ⁽¹⁾	6,000,000	6,000,000
Canadian National 5% due May 15, 1977.....	75,706,000	75,706,000
Canadian National 4% due February 1, 1981.....	300,000,000	300,000,000
Canadian National 5 3/4% due January 1, 1985.....	87,977,000	87,977,000
Canadian National 5% due October 1, 1987.....	139,849,000	139,849,000
Grand Trunk Western Railroad Company.....	5,399,500	5,399,500
	814,931,500	814,931,500
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements ⁽²⁾	30,000,000	23,458,000
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽²⁾⁽³⁾	16,000,000,000	10,056,000,000
Liability for insurance and guarantees under the Export Development Act.....	1,150,000,000	655,605,000
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act.....	1,068,569,766	272,060,859
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act.....	11,442,379	2,359,581
Loans made by chartered banks and credit unions under the Small Businesses Loans Act.....	58,101,217	20,664,269
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽⁴⁾	398,000,000	398,000,000
Loans made by chartered banks to the Canadian Wheat Board.....	800,000,000	436,453,697
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act.....	1,025,000	1,025,000
Loans made by lenders under the Cape Breton Development Act.....	30,000,000	28,500,000
Loans made by lenders under the General Adjustment Assistance Program.....	250,000,000	24,905,250
	20,612,069,862	12,733,963,156
Loans made by approved lending institutions under National Housing Act prior to 1954.....	Unstated	Indeterminate
Guarantees to owners of returns from moderate rental housing projects ⁽⁵⁾	Unstated	Indeterminate

⁽¹⁾Liability is subject to exchange rate in effect June 15, 1975.

⁽²⁾As of December 31, 1972.

⁽³⁾As reported by approved lenders as of December 31, 1972.

⁽⁴⁾Includes contingent liability in respect of alternative payments to non-participating provinces.

⁽⁵⁾As of December 31, 1972, funds totalling \$7,003,991 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1972 rental contracts totalling \$3,301,000.

SECTION 11

PUBLIC ACCOUNTS 1972-73

Supplementary Statements

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Revenues and Expenditures by Fiscal Years from April 1, 1948 to March 31, 1973

Fiscal year ended March 31	Income tax	Excess profits tax	Estate tax ⁽¹⁾	Customs import duties	Excise duties	Excise taxes	Tax on insurance premiums
	\$	\$	\$	\$	\$	\$	\$
1948.....	1,059,848,357	227,030,494	30,828,040	293,012,026	196,794,208	640,758,269	3,004,081
1949.....	1,297,999,404	44,791,918	25,549,777	222,975,470	204,651,969	636,137,688	3,338,759
1950.....	1,272,650,191	-1,788,387	29,919,780	225,877,683	220,564,504	571,457,480	3,789,456
1951.....	1,513,135,510	10,140,910	33,599,089	295,721,750	241,046,174	686,768,092	4,228,255
1952.....	2,161,373,408	2,364,909	38,207,985	346,364,563	217,939,983	885,928,304	4,752,919
1953.....	2,473,790,089		38,070,530	389,442,109	241,360,370	841,890,103	12,360,715
1954.....	2,432,603,505		39,137,594	407,312,241	226,732,460	883,356,506	13,756,248
1955.....	2,265,297,267		44,768,028	397,228,330	226,458,438	824,205,245	14,531,384
1956.....	2,279,503,232		66,607,026	481,239,668	249,383,313	902,217,306	15,490,611
1957.....	2,745,199,494		79,709,197	549,074,860	271,443,661	984,232,900	16,686,220
1958.....	2,798,929,195		71,607,758	498,068,539	300,132,512	952,591,227	68,364
1959.....	2,435,262,769		72,535,140	486,508,581	316,744,269	935,114,565	22,602
1960.....	2,782,876,766		88,430,705	525,722,158	335,207,406	1,020,082,208	18,180
1961.....	3,075,961,775		84,879,372	498,698,211	344,944,857	1,011,275,466	16,414
1962.....	3,107,015,319		84,579,383	534,515,544	362,798,655	1,022,204,350	48,316
1963.....	3,056,600,380		87,143,312	644,992,131	381,865,989	1,066,348,544	24,889
1964.....	3,248,530,746		90,671,283	581,441,461	393,326,182	1,219,470,241	90,092
1965.....	3,770,814,462		88,625,641	622,101,883	411,402,145	1,473,692,019	138,249
1966.....	3,919,095,260		108,352,377	685,519,390	445,885,434	1,691,307,019	157,854
1967.....	4,270,666,470		101,105,631	777,585,703	460,980,029	1,829,146,979	169,086
1968.....	4,740,635,053		102,192,358	746,437,351	488,554,309	1,938,140,790	302,581
1969.....	5,529,037,404		112,377,045	761,681,095	509,287,828	1,947,705,831	249,889
1970.....	⁽²⁾ 7,422,093,206		100,630,908	818,282,786	518,844,479	2,095,322,916	250,770
1971.....	⁽³⁾ 7,739,411,461		119,835,070	814,544,226	561,037,941	2,110,724,087	314,709
1972.....	⁽⁴⁾ 8,461,221,584		132,015,952	988,598,886	606,551,387	2,373,117,355	392,358
1973.....	⁽⁵⁾ 10,133,672,803		60,946,059	1,181,837,198	637,967,354	2,689,175,757	427,361

⁽¹⁾Succession duties prior to 1960.⁽²⁾Includes \$476,500,000 in respect of the social development tax.⁽³⁾Includes \$566,250,000 in respect of the social development tax.⁽⁴⁾Includes \$408,400,000 in respect of the social development tax.⁽⁵⁾Includes \$15,600,000 in respect of the social development tax.

Miscellaneous indirect taxes	Total revenue from taxes	Non-tax revenue	Total revenues	Total expenditures	Deficit	Surplus
\$	\$	\$	\$	\$	\$	\$
799,919	2,452,075,394	419,670,715	2,871,746,109	2,195,626,454		676,119,655
697,291	2,436,142,276	335,252,799	2,771,395,075	2,175,892,334		595,502,741
646,372	2,323,117,079	257,023,536	2,580,140,615	2,448,615,662		131,524,953
710,119	2,785,349,899	327,186,049	3,112,535,948	2,901,241,697		211,294,251
843,011	3,657,775,082	323,133,570	3,980,908,652	3,732,875,250		248,033,402
679,021	3,997,592,937	363,229,852	4,360,822,789	4,337,275,512		23,547,277
685,899	4,003,584,453	392,735,130	4,396,319,583	4,350,522,378		45,797,205
949,388	3,773,438,080	350,075,220	4,123,513,300	4,275,362,888	151,849,588	
1,280,014	3,995,721,170	404,325,469	4,400,046,639	4,433,127,636	33,080,997	
1,585,439	4,647,931,771	458,609,109	5,106,540,880	4,849,035,298		257,505,582
1,429,787	4,622,827,382	425,960,897	5,048,788,279	5,087,411,011	38,622,732	
1,190,600	4,247,378,526	507,344,163	4,754,722,689	5,364,039,533	609,316,844	
2,515	4,752,339,938	537,411,271	5,289,751,209	5,702,861,053	413,109,844	
491	5,015,776,586	601,903,268	5,617,679,854	5,958,100,946	340,421,092	
3,179	5,111,164,746	618,458,978	5,729,623,724	6,520,645,674	791,021,950	
2,139	5,236,977,384	641,731,494	5,878,708,878	6,570,341,805	691,632,927	
1,777	5,533,531,782	719,672,257	6,253,204,039	6,872,401,519	619,197,480	
1,851	6,366,766,250	813,533,537	7,180,309,787	7,218,274,552	37,964,765	
2,758	6,850,320,092	845,500,112	7,695,820,204	7,734,795,525	38,975,321	
903	7,439,654,801	936,527,043	8,376,181,844	8,797,684,457	421,502,613	
1	8,016,262,443	1,060,327,005	9,076,589,448	9,871,364,117	794,774,669	
	8,986,339,092	1,204,796,702	10,191,135,794	10,767,248,637	576,112,843	
	10,955,425,065	1,368,420,284	12,323,845,349	11,931,289,475		392,555,874
	11,345,867,494	1,457,183,914	12,803,051,408	13,182,143,536	379,092,128	
	12,561,917,522	1,664,640,248	14,226,557,770	14,840,865,151	614,307,381	
	14,704,026,532	1,897,576,943	16,601,603,475	16,120,734,605		480,868,870

Gross and Net Debt of Canada, April 1, 1948 to March 31, 1973

Fiscal year ended March 31 ⁽¹⁾	Total debt	Net recorded assets	Net debt	Increase of net debt	Decrease of net debt
	\$	\$	\$	\$	\$
1948.....	17,197,348,981	4,825,712,088	12,371,636,893		676,119,655
1949.....	16,950,403,795	5,174,269,643	11,776,134,152		595,502,741
1950.....	16,750,756,246	5,106,147,047	11,644,609,199		131,524,953
1951.....	16,923,307,028	5,489,992,080	11,433,314,948		211,294,251
1952.....	17,257,668,675	6,072,387,129	11,185,281,546		248,033,402
1953.....	17,918,490,812	6,756,756,543	11,161,734,269		23,547,277
1954.....	17,923,189,502	6,807,252,438	11,115,937,064		45,797,205
1955.....	17,951,491,464	6,688,411,310	11,263,080,154	(1)147,143,090	
1956.....	19,124,232,779	7,843,863,815	11,280,368,964	(1)17,288,810	
1957.....	18,335,797,515	7,328,146,357	11,007,651,158		(1)272,717,806
1958.....	18,418,541,848	7,372,267,958	11,046,273,890	38,622,732	
1959.....	20,246,773,669	8,568,383,809	11,678,389,860	(1)632,115,970	
1960.....	20,986,367,010	8,897,173,007	12,089,194,003	(1)410,804,143	
1961.....	21,602,836,960	9,165,721,865	12,437,115,095	(1)347,921,092	
1962.....	22,907,814,464	9,679,677,419	13,228,137,045	791,021,950	
1963.....	24,799,279,690	10,879,509,718	13,919,769,972	691,632,927	
1964.....	25,923,462,737	10,853,313,285	15,070,149,452	(1)1,150,379,480	
1965.....	26,563,951,145	11,059,478,601	15,504,472,544	(1)434,323,092	
1966.....	27,482,940,350	11,939,492,485	15,543,447,865	38,975,321	
1967.....	30,340,137,314	14,375,186,836	15,964,950,478	421,502,613	
1968.....	32,924,170,009	16,164,444,862	16,759,725,147	794,774,669	
1969.....	35,919,260,883	18,583,422,893	17,335,837,990	576,112,843	
1970.....	38,150,097,231	21,206,815,115	16,943,282,116		392,555,874
1971.....	42,975,825,289	25,653,451,045	17,322,374,244	379,092,128	
1972.....	47,723,635,725	29,786,954,100	17,936,681,625	614,307,381	
1973.....	51,717,748,817	34,261,936,062	17,455,812,755		480,868,870

⁽¹⁾In calculating the Net Debt the balance in the Consolidated Deficit Account was reduced by adjustments in respect of prior years' transactions as follows: 1954-55, \$4,706,498; 1955-56, \$15,792,187; 1956-57, \$15,212,224; in 1958-59 the Net Debt was increased by an adjustment of \$22,799,126 in respect of prior years' transactions; in 1959-60 the Net Debt was reduced by an adjustment of \$2,305,701 in respect of prior years' transactions; in 1960-61 the Net Debt was increased by an adjustment of \$7,500,000 in respect of prior years' transactions; in 1963-64 the Net Debt was increased by an adjustment of \$453,182,000 in respect of prior years' transactions and in 1964-65 the Net Debt was increased by an adjustment of \$396,358,327 in respect of prior years' transactions.

Return on Investments

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested ⁽¹⁾	Amount realized
			per cent	\$	\$
Agriculture.....					1,180,743
Canadian Dairy Commission.....	various	various	various		1,624,976
Farm Credit Corporation.....	1 year	various	various	1,243,854,891	73,711,896
Farm Machinery Syndicates Credit Act.....	various	Jan. 1, 1972	various	6,525,108	446,114
					76,963,729
Communications.....					14
Canadian Overseas Telecommunication Corporation.....	1 year	Mar. 31, 1973	various	37,592,854	1,993,335
					1,993,349
Energy, Mines and Resources.....					1,131,812
Atomic Energy of Canada Limited.....	various	various	various	693,641,429	4,416,935
Eldorado Nuclear Limited.....				48,892,125	1,293,925
					6,842,672
Environment.....					941,352
External Affairs.....					1,342,687
Canadian International Development Agency.....					546,303
					1,888,990
Finance—					
Airport capital loans.....					11,934,476
Bank of Canada—government's share of profits for the calendar year 1972.....					
Canada Deposit Insurance Corporation.....	various	various	various	5,920,000	301,073,117
Exchange fund—profits for the calendar year 1972.....				10,000,000	1,056,250
Interest-bearing deposits with chartered banks.....				5,641,279,053	203,122,457
International monetary fund income.....					43,222,802
Investments held for retirement of unmatured debt.....	various	various	various	1,192,221,712	1,293,929
City of Montreal, share of Expo.....				nil	2,308,121
Municipal Development and Loan Board.....	various	various	various	10,568,000	932,962
Municipal Improvements Assistance Act.....	1 year	various	various	244,636,995	13,625,004
Special Development Loans.....			2	96,634	2,656
Employment Loans Program 1971.....				140,445,462	7,395,825
Town of Oromocto, New Brunswick.....				144,580,183	14,515
Town of Oromocto, Development Corporation.....				990,550	58,454
Saint John Harbour Bridge Authority.....				922,011	50,223
Ottawa civil service recreational association.....	1 year	Mar. 31, 1972	various	4,948,037	7,458
Securities investment account.....	various	various	various	939,770	39,595
Other.....				64,194,515	952,787
					1,234,267
National Governments—					
Loans under Export Credits Insurance Act, 1944—					
Belgium.....	1 year	Dec. 31, 1972	3	9,228,000	311,445
France.....	1 year	Dec. 31, 1972	3	41,840,000	1,506,240
Netherlands.....	1 year	Apr. 30, 1972	various	18,360,000	745,875
United Kingdom—					
Financial Agreement Act, 1946.....	1 year	Dec. 31, 1972	2	874,539,834	16,475,383
Deferred interest.....	1 year	Dec. 31, 1972	2	101,077,267	3,461,656
France—interim credit—consolidated interest.....	1 year	Dec. 31, 1972	3	410,000	14,760
Province—loans—					
New Brunswick—overpayments to provinces under Federal-Provincial Fiscal Arrangements Act.....	1 year	Mar. 31, 1972	5½		35,476
Quebec—					
Debt account.....					58,944
Quebec share of Expo.....	1 year	Dec. 31, 1971	5.46	7,926,000	805,319
Manitoba—treasury bills.....	1 year	July 1, 1972	2½	4,022,249	96,909
Saskatchewan—treasury bills.....	1 year	July 1, 1972	2½	6,312,303	37,653
Alberta—treasury bills.....	1 year	July 1, 1972	2½	2,588,747	53,058
British Columbia—treasury bills.....	1 year	July 1, 1972	2½	4,614,164	103,560
					612,031,176

Return on Investments—Concluded

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested ⁽¹⁾	Amount realized
				per cent	\$
Indian Affairs and Northern Development—					
Northern Canada Power Commission.....	various	Mar. 31, 1972	various	57,303,972	2,743,895
Northwest Territories.....				67,097,575	3,328,297
Yukon Territory.....				34,410,894	1,987,733
Other.....					517,994
					8,577,919
Industry, Trade and Commerce.....					2,482,889
Contracts of insurance under the Export Development Corporation Act.....				596,262,299	23,872,051
					26,354,940
Labour.....					362
Manpower and Immigration.....					90,192
National Defence.....					992,385
National Revenue—Customs and Excise.....					79,052
Post Office.....					192
Regional Economic Expansion—					
Northern Canada Power Commission—					
Atlantic Provinces Power Development Act.....	various	Mar. 31, 1971	various	221,363,298	14,321,918
Other.....					1,760,203
					16,082,121
Secretary of State.....					48,149
Canadian Broadcasting Corporation.....	various	Mar. 31, 1971	various	151,263,314	9,844,501
Public Service Commission.....					45,714
					9,938,364
Solicitor General.....					383,528
Royal Canadian Mounted Police.....					91,615
					475,143
Supply and Services—					
Interest on monies advanced to contractors—Defence Production revolving fund.....					90,381
Polymer Corporation Limited.....					32,000,000
Other.....					799,874
					32,890,255
Transport—					
Canadian National Railways (including Air Canada).....	various	various	various	2,574,665,567	64,879,500
Fraser River Harbour Commissioners.....	1 year	Jan. 1, 1971	various	1,617,966	111,224
Hamilton Harbour Commissioners.....				3,029,590	157,572
Lakehead Harbour Commissioners.....				755,400	57,841
Nanaimo Harbour Commissioners.....				189,477	17,920
National Harbours Board—					
Montreal Harbour debentures.....	on account	various	various	194,642,699	1,300,000
Saint John Harbour Bridge Authority.....				15,113,665	1,036,806
Three Rivers Harbour debentures.....	on account	various	various		109,652
Vancouver Harbour debentures.....				50,180,499	185,055
The St Lawrence Seaway Authority.....				669,920,416	3,061,834
Toronto Harbour Commissioners.....				678,247	47,738
Other.....					1,648,911
					72,614,053
Urban Affairs and Housing—					
Central Mortgage and Housing Corporation—					
Interest on debentures.....				6,140,518,065	363,614,876
Profits.....					3,182,221
National Capital Commission.....	1 year	Mar. 31, 1971	various		3,178,662
					369,975,759
Veterans Affairs—					
Veterans Land Act fund.....					25,808,472
					1,264,540,477

⁽¹⁾Balance at March 31, 1973.

Interest on Public Debt 1972-73

	Interest due dates	Period	Rate of interest per cent	Amount of principal ⁽¹⁾ \$	Amount of interest \$
UNMATURED DEBT					
<i>Payable in Canadian Dollars—</i>					
Loans:					
P 1—1936-perpetual.....	Mar. 15—Sept. 15	1 year	3	55,000,000	1,650,000
T 5—1953/58-75/78.....	Jan. 15—July 15	1 year	3½	207,911,500	7,756,682
T 11—1954-74/76.....	June 1—Dec. 1	1 year	3½	247,046,500	8,029,011
T 13—1954-79.....	Apr. 1—Oct. 1	1 year	3½	343,246,500	11,155,511
T 15—1956-96/98 Conversion loan.....	Mar. 15—Sept. 15	1 year	3½	197,045,000	7,389,188
T 28—1958-72 (cancelled July 1/72).....	Mar. 1—Sept. 1	3 months	4½	262,515,900	10,851,234
T 28—1958-72 (cancelled Sept. 1/72).....	Mar. 1—Sept. 1	5 months	4½	454,687,200	
T 29—1958-83 Conversion loan.....	Mar. 1—Sept. 1	1 year	4½	1,992,679,450	89,670,571
T 36—1959-75.....	Apr. 1—Oct. 1	1 year	5½	310,361,000	17,069,855
T 38—1960-76.....	Apr. 1—Oct. 1	1 year	5½	436,198,000	23,990,890
AT 14—1962-80 (cancelled Feb. 1/73).....	Feb. 1—Aug. 1	10 months	5½	7,276,500	5,851,248
AT 14—1962-80.....	Feb. 1—Aug. 1	1 year	5½	97,546,000	
AT21—1963-88.....	June 1—Dec. 1	1 year	5	100,000,000	5,000,000
CT 9—1964-88.....	June 1—Dec. 1	1 year	5	50,000,000	2,500,000
CT12—1964/65-90.....	May 1—Nov. 1	1 year	5½	225,000,000	11,812,500
CT17—1965-73.....	Apr. 1—Oct. 1	1 year	5	275,000,000	13,750,000
CT24—1965-75.....	Apr. 1—Oct. 1	1 year	5½	50,000,000	2,750,000
CT26—1966-80 (cancelled Feb. 1/73).....	Feb. 1—Aug. 1	10 months	5½	12,983,000	3,941,722
CT26—1966-80.....	Feb. 1—Aug. 1	1 year	5½	60,848,500	
F 3—1966/67-80.....	Feb. 1—Aug. 1	1 year	5½	158,271,000	8,704,905
F 6—1966/67-92.....	Mar. 1—Sept. 1	1 year	5½	225,000,000	⁽²⁾ 12,922,842
F 9—1967-75.....	Apr. 1—Oct. 1	1 year	5½	70,000,000	3,850,000
F 11—1967-73.....	Apr. 1—Oct. 1	1 year	5	200,000,000	10,000,000
F 12—1967-90.....	May 1—Nov. 1	1 year	5½	125,000,000	6,562,500
F 14—1967/71-74.....	June 1—Dec. 1	1 year	5½	175,000,000	9,625,000
F 22—1967-73.....	June 1—Dec. 1	1 year	6½	224,875,000	14,056,052
F 22—1967-73 (partial exchange during year to F23).....	June 1—Dec. 1	various	6½	125,000	
F 23—1967-94 (in exchange for F22 loan).....	June 1—Dec. 1	various	6½	125,000	6,448
F 25—1968-73.....	Apr. 1—Oct. 1	1 year	7	475,000,000	33,250,000
F 28—1968-74.....	June 15—Dec. 15	1 year	7	250,000,000	17,500,037
F 32—1968-75.....	Apr. 1—Oct. 1	1 year	6½	200,000,000	13,000,000
F 33—1968-95.....	Apr. 1—Oct. 1	1 year	6½	100,000,000	6,500,000
F 38—1969-74.....	Apr. 1—Oct. 1	1 year	7½	125,000,000	9,062,500
F 41—1969-78.....	Jan. 1—July 1	1 year	8	125,000,000	10,000,000
F 43—1969-73 (matured Feb. 1/73).....	Feb. 1—Aug. 1	10 months	8	110,000,000	7,333,333
F 46—1969/70-74 (partial exchange during year to F47).....	Apr. 1—Oct. 1	various	8	504,000	33,963,680
F 46—1969/70-74.....	Apr. 1—Oct. 1	1 year	8	424,324,000	
F 47—1969/70-86 (in exchange for F46 loan).....	Apr. 1—Oct. 1	various	8	504,000	36,320
F 47—1969/70-86.....	Apr. 1—Oct. 1	1 year	8	172,000	
F 50—1970-73 (matured Feb. 1/73).....	Feb. 1—Aug. 1	10 months	7	150,000,000	8,750,000
F 51—1970-75.....	Apr. 1—Oct. 1	1 year	7½	225,000,000	16,312,500
F 52—1970-77.....	Mar. 1—Sept. 1	1 year	7	500,000,000	34,776,397
F 54—1970-73.....	Jan. 1—July 1	1 year	6½	150,000,000	9,750,000
F 55—1970-75.....	Jan. 1—July 1	1 year	7½	260,000,000	18,850,000
F 56—1970-75.....	June 15—Dec. 15	1 year	7½	450,000,000	32,625,000
F 58—1970-73.....	Jan. 1—July 1	1 year	6½	200,000,000	13,500,000
F 59—1970/71-72 (matured Dec. 15/72).....	June 15—Dec. 15	8½ months	5½	225,000,000	8,270,597
F 60—1970-74.....	June 15—Dec. 15	1 year	6	200,000,000	12,000,000
F 61—1971-89.....	Aug. 15—Feb. 15	1 year	6½	150,000,000	10,125,000
F 62—1971-74.....	Oct. 1—Apr. 1	1 year	5	350,000,000	17,500,000
F 63—1971-76.....	Oct. 1—Apr. 1	1 year	5½	395,000,000	21,725,000
F 64—1971-80.....	Oct. 1—Apr. 1	1 year	6½	200,000,000	12,500,000
F 65—1971-76.....	Dec. 1—June 1	1 year	5½	125,000,000	7,187,500
F 66—1971-79 (issued Dec. 15/72).....	Dec. 1—June 1	3½ months	6½	225,000,000	13,565,186
F 66—1971-79 (issued Feb. 1/73).....	Dec. 1—June 1	2 months	6½	260,000,000	
F 66—1971-79.....	Dec. 1—June 1	1 year	6½	100,000,000	21,875,000
F 67—1971-76.....	Feb. 1—Aug. 1	1 year	6½	350,000,000	
F 69—1971-73 (issued Apr. 1/72).....	Dec. 1—June 1	1 year	5½	150,000,000	15,753,591
F 69—1971-73.....	Dec. 1—June 1	1 year	5½	150,000,000	
F 70—1971-74.....	June 1—Dec. 1	1 year	4½	125,000,000	5,337,365
F 71—1971-79.....	June 15—Dec. 15	1 year	5½	225,000,000	12,937,500
F 72—1972-77 (issued Apr. 1/72).....	Oct. 1—Apr. 1	1 year	6½	225,000,000	14,625,000
F 73—1972-74 (issued July 1/72).....	Aug. 1—Feb. 1	9 months	5½	100,000,000	7,690,290
F 73—1972-74 (issued Sept. 1/72).....	Aug. 1—Feb. 1	7 months	5½	100,000,000	

Interest on Public Debt 1972-73—Continued

	Interest due dates	Period	Rate of interest per cent	Amount of principal ⁽¹⁾ \$	Amount of interest \$
UNMATURED DEBT—Concluded					
<i>Payable in Canadian Dollars—Concluded</i>					
<i>Loans—Concluded</i>					
F 74—1972-77 (issued July 1/72).....	Jan. 1—July 1	9 months	7	300,000,000\	30,064,069
F 74—1972-77 (issued Sept. 1/72).....	Jan. 1—July 1	7 months	7	350,000,000\	765,302,024
Canada Savings Bonds:					
S 13—1958-73.....	various	various	4½	⁽³⁾ 12,725,100	570,917
S 17—1962-76.....	various	various	5½	71,895,100	4,180,354
S 18—1963-75.....	various	various	5½	46,083,150	2,675,641
S 19—1964-74.....	various	various	5½	43,285,900	2,503,231
S 20—1965-77.....	various	various	5	40,946,600	2,151,295
CS—Centennial series 1966-79.....	various	various	5½	199,691,350	9,592,637
S 22—1967-80.....	various	various	5½	103,916,200	5,246,114
S 23—1968-82.....	various	various	6½	438,384,150	31,023,253
SR—Special replacement series 1968-78.....	various	various	7	202,013,350	15,375,273
S 24—1969-78.....	various	various	8 and 8½	4,105,775,650	355,455,466
S 25—1970-81.....	various	various	7½	1,644,894,400	135,929,319
S 26—1971-80.....	various	various	5½ and 6½	2,076,201,950	138,668,863
S 27—1972-84.....	various	various	5½	2,003,395,950	44,994,497
					748,366,860
Special Non-Marketable Bonds:					
Canada Pension Plan Investment Fund.....	various	various	various	⁽⁴⁾ 34,473,000	2,226,135
					2,226,135
Treasury Bills.....				4,290,000,000	148,258,946
Total Interest on Bonds Payable in Canadian Dollars					1,664,153,965
<i>Payable in West German Marks—</i>					
Loan of 1968-73.....	Dec. 1—June 1	1 year	6½	⁽⁵⁾ 73,844,250	5,238,844
					5,238,844
<i>Payable in United States Dollars—</i>					
<i>Loans:</i>					
1949—53/74.....	Mar. 1—Sept. 1	1 year	2½	⁽⁶⁾ 48,755,627	1,226,076
1950—54/75.....	Mar. 15—Sept. 15	1 year	2½	⁽⁶⁾ 30,301,591	762,227
1962—77/87.....	Apr. 15—Oct. 15	1 year	5	⁽⁶⁾ 72,648,576	3,344,710
1968—78/88.....	June 1—Dec. 1	1 year	6½	⁽⁶⁾ 108,108,000	6,792,285
					12,125,298
Total Interest on Unmatured Debt.....					1,681,518,107
OTHER LIABILITIES					
<i>Deposit and trust accounts—</i>					
Army benevolent fund.....	Mar. 31—Sept. 30	1 year	4½	⁽⁷⁾ 4,342,253	292,568
Burrard dry dock pontoons.....	Mar. 31—Sept. 30	1 year	3	214,613	6,296
Civil Service Insurance minor beneficiaries accounts				4,792	164
Contractors securities.....	various	various	2½	3,053,234	31,207
<i>Crown corporations deposits—</i>					
Atomic Energy of Canada Limited.....	various	various	various	1,000,000	109,529
Crown Assets Disposal Corporation.....	various	various	various	600,000	26,543
Export Development Corporation.....	various	various	various	43,975,579	3,379,940
Federal Court Special Funds.....	various	various	various	1,192,821	37,921
Royal Canadian Mint.....	various	various	various		22,610
Foreign claims funds.....	Mar. 31—Sept. 30	various	various	995,826	27,037
<i>Guarantee deposits—</i>					
reserve resources.....	various	various	2½	406,588	8,674
rotating herds.....	various	various	various	75,698	2,213
Indian band funds.....	Mar. 31	1 year	various	32,673,146	2,167,391
Indian compensation funds.....	Mar. 31	1 year	5	118,482	15,936
Indian estates accounts.....	Mar. 31	1 year	3	⁽⁷⁾ 888,259	22,592
Indian rental suspense accounts.....	various	various		2,346,448	95,153
Indian savings accounts.....	Mar. 31	1 year	2	54,030	16,705
Indian special accounts.....				27,216	
Insurance benefit account.....					192

Interest on Public Debt 1972-73—Concluded

	Interest due dates	Period	Rate of interest	Amount of principal ⁽¹⁾	Amount of interest
			per cent	\$	\$
OTHER LIABILITIES—Concluded					
Deposit and trust accounts—Concluded					
King George V silver jubilee cancer fund for					
Canada.....	Apr. 1—Oct. 1	1 year	3	(7)71,058	129
Land assurance fund.....	Mar. 31	1 year	3	149,636	4,084
Mackenzie King trust account.....	Mar. 31	1 year	4½	302,004	12,516
Maritime Pollution Claims Fund.....				8,197,724	243,138
National Harbours Board—					
Special Account No. 2.....	Dec. 31	1 year	2½	(7)183,566	1,196
Special Account No. 3.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various	198,363	6,047
Special Account No. 4.....	Dec 31			11,682,956	498,822
National Museums—					
Purchase accounts.....				197,710	27,577
Trust account.....				97,322	2,953
National Second Century Fund of British Columbia				4,784,078	349,739
Post office savings bank.....	various	various	2½	3,424,718	650
R.C.M.P. benefit fund.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	2½	(7)434,080	5,599
Strathcona trust fund.....	May 15—Nov. 15	1 year	various	500,000	18,069
Treaty of Peace (Rumania) Claims Fund.....				48,426	1,817
Trust fund proportion of common school fund—					
Ontario.....	Jan. 1—July 1	1 year	5	} (8)2,677,771	77,592
Quebec.....	Jan. 1—July 1	1 year	5		56,296
Veterans administration and welfare trust fund.....	Mar. 31	1 year	2½		233
War claims fund—					
World War 1.....				261,935	8,713
World War 2.....	Mar. 31	1 year	2	1,283,502	42,079
					7,619,920
Annuity, insurance and pension accounts—					
Annuities agents pension account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	126,123	5,472
Canada pension plan account.....	various	various		5,792,996,758	3,977,870
Canadian forces superannuation account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year		4,339,254,428	162,982,629
Death benefit accounts—					
Public service.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	26,996,844	1,007,309
Regular forces.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	22,775,599	896,564
Government annuities.....	Mar. 31	1 year	various	1,290,145,396	50,458,111
Members of Parliament retiring allowances account..	various	1 year	4	5,948,622	278,454
Pilots pension funds—Saint John.....	Mar. 31	1 year	3	(7)3,723	604
Public service superannuation account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year		5,064,133,266	184,190,199
Retirement fund.....	various	various	4	33,975	69
RCMP dependents pension account.....	Mar. 31	1 year	4	8,603,660	334,691
RCMP superannuation account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year		269,053,975	9,498,816
Supplementary retirement benefit account.....				21,426,761	1,127,026
Unemployment insurance—					
Operating balances.....					610,139
Government contribution.....					
Cash deposits.....					415,367,953
Total interest on Other Liabilities.....					422,987,873
Total Interest on Public Debt.....					2,104,505,980

⁽¹⁾These are the principal amounts outstanding at March 31, 1973 for all items except those which matured or were exchanged during the year.

⁽²⁾Net amount after deduction of amortization charges on premiums.

⁽³⁾Canada Savings Bonds are payable on demand at par and accrued interest.

⁽⁴⁾Bonds are redeemable in whole or in part before maturity at the option of the Canada pension plan investment fund at par plus accrued interest.

⁽⁵⁾Converted at West German Marks 3.66 = \$1.08108 Canadian.

⁽⁶⁾Converted at U.S. Dollars \$1.00 = \$1.08108 Canadian.

⁽⁷⁾Does not include amounts invested in bonds.

⁽⁸⁾Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

Amortization of Bond Discount and Commission Account

Loans			Unamortized balance at March 31, 1972	Discount and commission on new loans	Adjustments ⁽¹⁾ in 1972-73	Amount ⁽²⁾ amortized in 1972-73	Unamortized balance at March 31, 1973
T 5	1953-78	34%	1,060,063			385,477	674,586
T 11	1954-76	34%	437,396			201,875	235,521
T 13	1954-79	34%	660,970			88,129	572,841
T 15	1956-98	33%	3,868,396			158,163	3,710,233
T 28	1958-72	41%	236,665			236,665	
T 29	1958-83	41%	11,275,024			987,593	10,287,431
T 36	1959-75	51%	432,451			123,558	308,893
T 38	1960-76	54%	281,742			70,435	211,307
AT 14	1962-80	54%	1,247,581			225,921	1,021,660
N.Y.	1962-87	5% payable in U.S. dollars.	50,881			9,182	41,699
AT 21	1963-88	5%	1,131,667			70,000	1,061,667
CT 9	1964-88	5%	1,493,966			92,410	1,401,556
CT 12	1964-90	54%	3,187,560			176,270	3,011,290
CT 17	1965-73	5%	87,484			58,323	29,161
CT 24	1965-75	54%	67,798			19,371	48,427
CT 26	1966-80	54%	195,823			53,801	142,022
F 3	1966-80	54%	2,470,942			296,513	2,174,429
F 6	1966-92	53%	4,278,330			209,551	4,068,779
F 9	1967-75	54%	465,110			132,889	332,221
F 11	1967-73	5%	650,953			433,969	216,984
F 12	1967-90	54%	3,466,046			191,670	3,274,376
F 14	1967-74	54%	1,427,422			535,283	892,139
S 22	1967-80	54-6%	1,495,432			1,495,432	
F 22	1967-73	64%	517,661			310,597	207,064
F 25	1968-73	7%	711,044			711,044	
Special replacement series 1968-78 6-7%			1,382,981			1,276,598	106,383
Germany 1968-73 64% payable in West German marks.			275,901			236,487	39,414
N.Y.	1968-88	64% payable in U.S. dollars.	749,458			121,534	627,924
F 28	1968-74	7%	1,288,211			583,341	704,870
F 32	1968-75	64%	705,048			235,016	470,032
F 33	1968-95	64%	1,676,906			71,358	1,605,548
S 23	1968-82	54-7%	9,513,844			6,008,743	3,505,101
F 38	1969-74	74%	151,550			75,775	75,775
F 41	1969-78	8%	217,021			34,723	182,298
F 43	1969-73	8%	56,362			56,362	
F 46	1969-74	8%	1,255,581			502,232	753,349
S 24	1969-78	7-84%	23,336,954		-6	9,033,654	14,303,294
S 25	1970-81	64-8%	12,894,712		-1,266	3,597,258	9,296,188
F 50	1970-73	7%	147,255			147,255	
F 51	1970-75	74%	1,256,043			418,681	837,362
F 52	1970-77	7%	1,201,166			221,754	979,412
F 54	1970-73	64%	470,747			376,598	94,149
F 55	1970-75	74%	2,242,919			690,129	1,552,790
F 56	1970-75	74%	1,283,246			346,044	937,202
F 58	1970-73	64%	127,302			101,842	25,460
F 59	1970-72	54%	150,426			150,426	
F 60	1970-74	6%	583,912			264,413	319,499
F 61	1971-89	64%	2,284,418			135,373	2,149,045
F 62	1971-74	5%	1,014,990			507,495	507,495
F 63	1971-76	54%	4,606,673			1,023,705	3,582,968
F 64	1971-80	64%	2,547,533			318,441	2,229,092
F 65	1971-76	54%	1,407,942			337,906	1,070,036
F 66	1971-79	64%	1,263,769	1,861,825		247,715	2,877,879
F 67	1971-76	64%	829,413			191,403	638,010

Amortization of Bond Discount and Commission Account—Concluded

Loans			Unamortized balance at March 31, 1972	Discount and commission on new loans	Adjustments ⁽¹⁾ in 1972-1973	Amount ⁽²⁾ amortized in 1972-73	Unamortized balance at March 31, 1973
F 69	1971-73	5½%	96,252	887,698		590,370	393,580
F 70	1971-74	4½%	472,239			177,090	295,149
F 71	1971-79	5½%	2,302,595			298,715	2,003,880
S 26	1971-80	5½-7½%	20,810,255		-45,532	4,530,477	16,234,246
F 72	1972-77	6½%		405,205		81,041	324,164
F 73	1972-74	5½%		250,832		112,960	137,872
F 74	1972-77	7%		2,021,712		269,824	1,751,888
S 27	1972-84	5½-7½%		⁽³⁾ 17,187,686		1,487,500	15,700,186
			139,802,031	22,614,958	-46,804	42,134,359	120,235,826
Treasury Bills.....			29,106,603	⁽⁴⁾ 36,464,394		29,106,603	36,464,394
			168,908,634	59,079,352	-46,804	71,240,962	156,700,220

⁽¹⁾Adjustments due to additional issues or refunds (-) of charges on existing issues of Canada savings bonds.

⁽²⁾In the case of general loans, costs are amortized during the period from the date of issue to the earliest call date, if one is specified, otherwise to the date of maturity of the loan; in the case of Canada savings bonds which are redeemable at any time on demand, costs are amortized over a period of five years from the date of issue.

⁽³⁾Preliminary figures.

⁽⁴⁾That portion of Treasury Bills discounts which is chargeable to Interest on Public Debt and which is applicable to the fiscal year following the year of issue is recorded temporarily in this account until charged to Interest on Public Debt.

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1973

	Original amount of grant, contri- bution, loan or guarantee	Amount repaid, transferred or discharged	Amount written off	Amount outstanding in public accounts as at March 31, 1973	Guarantees outstanding as at March 31, 1973
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PRE- DECESSOR AND AFFILIATED COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
<i>Land grants</i> (number of acres).....	5,728,192				
<i>Cash contributions—</i>					
Cash subsidies.....	\$ 127,255,778		\$ 127,255,778		
Capital and construction expenditures.....	428,396,780			(1)\$428,396,780	
Deficits and operating expenditures*.....	1,266,640,802		1,266,640,802		
Total.....	1,822,293,360		1,393,896,580	428,396,780	
<i>Loans and advances—</i>					
Loans for capital expenditures and deficits.....	(2)733,592,152	(3)359,769,032	(4)373,823,120		
Loans for betterment of, and repairs to, railway equipment.....	1,183,593	1,183,593			
Railway equipment purchased and sold to railway under a hire-purchase agreement.....	91,872,556	91,872,556			
Loans and advances including loans made in con- nection with government's relief program.....	(5)5,116,172,869	3,776,010,504		(6)1,340,162,365	
Total.....	5,942,821,170	4,228,835,685	373,823,120	1,340,162,365	
<i>Stock acquired—</i>					
1,000,000 shares of no par value.....	(7)18,000,000			18,000,000	
5,000,000 shares of no par value.....	378,518,135		(8)36,555,118	341,963,017	
	396,518,135		36,555,118	(9)359,963,017	
1,235,180,591 shares of 4% preferred stock.....	1,235,180,591			(6)1,235,180,591	
Total.....	1,631,698,726		36,555,118	1,595,143,608	
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government.....	2,466,001,923	1,651,070,423			814,931,500
Loans guaranteed as to interest only by government.....	216,207,142	216,207,142			
Total.....	2,682,209,065	1,867,277,565			(10)814,931,500
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COMPRISED IN THAT SYSTEM—					
<i>Land grants</i> (number of acres).....	32,848,477				
<i>Cash contributions—</i>					
Cash subsidies.....	\$ 24,175,758		24,175,758		
Capital and construction expenditures.....	63,452,118			63,452,118	
Operating expenditures.....	—98,510		—98,510		
Total.....	87,529,366		24,077,248	(11)63,452,118	
<i>Loans and advances—</i>					
Loans for capital expenditures and to assure divi- dends during construction.....	29,465,512	29,465,512			
Loans for betterment of, and repairs to railway equipment.....	1,270,000	1,270,000			
Railway equipment purchased and sold to railway under a hire-purchase agreement.....	15,681,490	15,681,490			
Temporary loans and advances including loans made in connection with government's relief program.....	8,501,922	8,501,922			
Total.....	54,918,924	54,918,924			
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government.....	75,000,000	75,000,000			
<i>Sundry assistance</i>	2,383,043		2,383,043		

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1973

—Concluded

OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures	OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures
Albert Southern Railway, New Brunswick.....	\$ 50,460		L'Assomption Railway, Quebec.....	\$ 11,200	
Algoma Central and Hudson Bay Railway.....	2,048,704		Leamington and St. Clair Railway.....	51,200	
Brantford, Waterloo and Lake Erie Railway.....	57,600		Maritime Coal and Railway Company....	3,200	
Bruce Mines and Algoma Railway.....	53,920		Minudie Coal Company, Nova Scotia.....	18,544	
Canada and Gulf Terminal Railway.....	210,054		Napierville Junction Railway.....	173,440	
Canada Central Railway—			North Railway.....		\$ 250,000
Peace River Bridge.....		\$ 175,000	North Shore Railway Company, Beersville Coal and Railway Company.....	27,616	
Central Railway of Canada, Quebec.....	30,145		Northern New Brunswick and Seaboard Railway Company.....	108,160	
Colchester Coal and Railway Company	12,800		Ottawa and New York Railway.....	262,384	
Cumberland Railway and Coal Company, Nova Scotia.....	39,850		Pacific Great Eastern Railway.....	2,478,500	
Dominion Coal Company, Nova Scotia..	87,808		Phillipsburg Junction and Quarry Company.....	23,712	
Edmonton, Dunvegan and British Columbia Railway.....	338,382		Pontiac and Renfrew Railway.....	13,600	
Erie and Huron Railway.....	96,000		Port Nelson Terminal.....		6,240,096
Ha Ha Bay Railway Company, Quebec...	231,462		Quebec, Montmorency and Charlevoix Railway.....	96,000	
Harvey Branch Railway, New Brunswick.....	5,554		Schomberg and Aurora Railway.....	46,144	
Residue of cost of steamer <i>Sheba</i>		78,611	St. Lawrence and Adirondack Railway....	149,482	
Joggins Railway, Nova Scotia.....	37,500		St. Louis Richibucto Railway.....	22,400	
Klondyke Mines Railway.....	197,184		Temiskaming and Northern Ontario Railway.....	2,134,080	
Lake Erie, Essex and Detroit Railway....	118,400				
Lake Erie and Detroit River Railway.....	357,451		Total—Other Railways.....	9,592,936	(12)6,743,707

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the government but interest amounting to \$530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637. Any claim the government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

*Includes Air Canada.

(1) See items referred to in footnote (1) Statement of Net Debt in this section.

(2) As at the implementation of the Capital Revision Act, 1937.

(3) Includes \$89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and \$270,037,438 transferred to the Securities Trust pursuant to the said Act.

(4) Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

(5) Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits which also appear under "Cash contributions" above.

(6) Loans to, and investments in, Canadian National Railways.

(7) These shares were received in exchange for 180,000 shares of Canadian Northern Railway Capital Stock valued at \$18,000,000.

(8) Represents capital loss on retirement of steam locomotives for the years 1956, 1957, 1958, 1959 and 1960.

(9) See item referred to in footnote (5) Statement of Net Debt in this section.

(10) See Statement of Contingent Liabilities.

(11) See items referred to in footnote (3) Statement of Net Debt in this section.

(12) See items referred to in footnote (2) Statement of Net Debt in this section.

Net Debt

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account
from July 1, 1867 to March 31, 1973

	\$		\$
CAPITAL EXPENDITURE—		Public Works (Railways)— <i>Concluded</i>	
Public Works (Canals)—		Department of Transport— <i>Concluded</i>	
Department of Public Works—		Dock and Terminal Facilities, Port aux	
Burlington Bay Canal.....	308,328	Basques, Newfoundland.....	2,926,061
Lake St. Peter.....	1,164,235	Construction of auto-ferry vessel.....	6,373,302
Department of Transport—		Piers "A" and "B"—Ogden Point—	
Chambly Canal, River Richelieu.....	579,715	Victoria B.C.....	2,847,399
Lachine Canal.....	10,526,202		
Murray Canal.....	1,248,947	Prince Edward Island Car Ferry and Ter-	
Ottawa Works.....	6,871,215	minals.....	13,069,726
Quebec Canal.....	34,842	Residue of capital cost of S.S. <i>Charlotte-</i>	
Rideau Canal.....	143,108	town.....	1,194,145
Sault Ste. Marie Canals.....	4,935,810	Construction of new car ferry.....	7,032,720
St. Anne's Lock—Railway Bridge Ile Perrot..	150,000	S.S. <i>Scotia 2</i>	348,948
St. Lawrence Canals.....	34,111,409	Residue of capital cost of steamers <i>Drum-</i>	
St. Lawrence Ship Canal.....	133,897	nomd and McKee.....	851,853
St. Ours Locks.....	614,426	Strait of Canso.....	6,994,146
St. Peters Canal.....	492,024	Hillsborough Bridge.....	1,532,233
Tay River Navigation.....	476,129		482,959,472
Trent Canal Improvements.....	559,068		
Trent River Navigation.....	19,079,651	Public Works (Miscellaneous)—	
Welland Canal.....	27,244,916	Department of Defence Production—	
Welland Ship Canal.....	130,716,890	Plant at Rivière du Loup.....	135,209
Miscellaneous.....	125	Department of National Defence—	
	239,390,937	Military magazine danger zone.....	4,010
		Department of Public Works—	
Public Works (Railways)—		Bare Point Breakwater.....	217,996
Department of Transport—		Burlington Channel Improvements.....	1,392,490
Canadian Government Railways—		Canadian Building, London, England.....	1,539,073
Canadian Government Railways.....	64,973,475 ⁽¹⁾	Canadian Legation Building, Tokyo, Japan..	200,000
Cape Breton Railway.....	104,521 ⁽¹⁾	Canadian Legation Building and Site,	
Caraquet and Gulf Shore Railway.....	209,950 ⁽¹⁾	Washington, D.C.....	477,754
Elgin and Havelock Railway.....	33,530 ⁽¹⁾	Cape Tormentine Harbour.....	95,000
Hudson Bay Railway.....	34,682,535 ⁽¹⁾	Esquimalt Graving Dock.....	7,799,761
Intercolonial Railway.....	109,826,449 ⁽¹⁾	Georgian Bay to Montreal Waterway Survey	918,797
International Railway of New Brunswick..	2,681,377 ⁽¹⁾	Government Buildings, Ottawa.....	35,260,968
Lotbinière and Megantic Railway.....	336,875 ⁽¹⁾	Halifax Elevator Site.....	86,512
National Transcontinental Railway.....	160,994,649 ⁽¹⁾	Halifax Harbour Improvements.....	13,025,454
New Brunswick and Prince Edward Island		Kingston Graving Dock.....	556,589
Railway.....	361,541 ⁽¹⁾	Land and Cable Telegraph Line.....	348,321
Newfoundland Railway.....	25,080 ⁽¹⁾	Levis Graving Dock.....	971,593
Northwest Communication System.....	17,884,025 ⁽¹⁾	Miscellaneous Sites for Government	
Prince Edward Island Railway.....	6,797,222 ⁽¹⁾	Buildings.....	208,012
Quebec Bridge.....	21,706,664 ⁽¹⁾	Miscellaneous Wharves.....	1,223,857
Quebec and Saguenay Railway.....	7,120,896 ⁽¹⁾	Montreal Harbour Improvements.....	1,060,343
Salisbury and Albert Railway.....	84,390 ⁽¹⁾	New public buildings for Petitcodiac, N.B....	1
St. Martin's Railway.....	72,625 ⁽¹⁾	Ottawa—Expropriations of property between	
Temiscouata Railway.....	480,000 ⁽¹⁾	Sparks and Wellington Streets, east of	
York and Carleton Railway.....	20,976 ⁽¹⁾	Elgin Street.....	855,581
Other Railways and Miscellaneous—		Port Arthur and Fort William and River	
Auto-ferry vessel for service between Yar-		Kaministiquia Improvements.....	16,249,020
mouth, N.S. and the New England States		Port Colborne Harbour.....	904,459
Canada Central Railway—	1,035,733	Quebec Harbour Improvements.....	10,326,479
Peace River Bridge.....	175,000 ⁽²⁾	Rainy River Lock and Dam.....	134
Digby and Annapolis Railway.....	660,683 ⁽³⁾	Sorel Harbour Improvements.....	1,806,541
Governor General's Cars.....	71,539	St. Andrew Rapids including Red River	
Port Nelson Terminal.....	6,240,096 ⁽²⁾	Improvement.....	1,569,777
Residue of cost of steamer <i>Sheba</i>	78,611 ⁽²⁾	Saint John Harbour Improvements.....	19,300,823
North Railway.....	250,000 ⁽²⁾	Tiffin Harbour Improvements.....	481,622
North Sydney, N.S. and Port aux Basques,		Toronto Harbour Improvements.....	9,331,987
Newfoundland, Ferry and Terminals—		Toronto, New Dominion Building.....	1,166,647
Dock and Terminal Facilities, North		Upper St. Lawrence River—Channel Im-	
Sydney, N.S.....	2,880,497	provements.....	468,098

Net Debt—Concluded

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account
from July 1, 1867 to March 31, 1973—Concluded

	\$		\$
CAPITAL EXPENDITURE—Concluded		OTHER NON-ACTIVE ACCOUNTS—	
Public Works (Miscellaneous)—Concluded		Loans—	
Department of Transport—Concluded		Department of Transport—	
Vancouver Harbour Improvements	3,600,079	Canadian Government Merchant Marine,	
Victoria Harbour, British Columbia—Im-		Limited	8,098,389
provements	2,334,089	National Harbours Board—	
Victoria Harbour, Ontario—Improvements..	761,802	Chicoutimi	3,830,286
Yukon Territory Works (part)	1,638,069	Churchill	8,857,289
Department of Transport—		Halifax	29,890,788
Canadian Government Trans-Atlantic Air		Montreal—Jacques Cartier Bridge—	
Services	1,670,000	Advances for payment for guaranteed	
Civil Aviation—Airways, Airports and radio		interest	6,489,605
stations	83,916,341	Quebec	52,075,243
Eastern Arctic Patrol Vessel	3,229,293	Saint John	34,770,238
General Service Workboat, Parry Sound,		Three Rivers	3,987,356
Ontario, Agency	31,385		139,900,805 ⁽⁴⁾
General Service Workboat for use at St.		Miscellaneous Non-Active Accounts—	
John's Newfoundland	64,556	Canadian Pacific Railway (old)	62,791,435 ⁽³⁾
Government Shipbuilding program	53,325,521	Canadian National Railway Stock	359,963,017 ⁽⁵⁾
Hopper barge <i>Chesterfield</i>	233,941	Soybean Flour Suspense Account (Trade and	
Icebreaker and Service Vessels	9,609,996	Commerce)	125,936
Lighthouse Supply and Buoy Vessel for the		Loans and Advances—	
West Coast	923,360	Sundry Government Agencies—	
Lighthouse Supply and Buoy Vessel for the		High Commissioner's Office Suspense (Ex-	
East Coast	1,709,767	ternal Affairs)	2,043
Lightship for the Port of Saint John, N.B.	663,406	Soldier and General Land Settlement	
St. Lawrence River Improvements	110,372,850	Loans	7,079
Tug <i>Ocean Eagle</i>	91,071	Other Governments—	
Vessels for Pacific Ocean Weather Station "P"	1,770,097	Italian Government—Wheat purchases	
Yukon Territory Works (part)	283,323	1915 (Trade and Commerce)	703
National Harbours Board—		Miscellaneous—	
Churchill Port and Terminals	12,790,681	Abasand Oils Ltd. (Energy, Mines and	
Halifax Elevator Site	21,538	Resources)	1,801,621
Prescott Elevator	4,707,440	Victoria Shipowners Ltd.—Balance remain-	
Port Colborne Elevator	2,356,218	ing after liquidation (Transport)	621,987
Saint John Wharf Site	4,531	Investments—	
Land in Parish Ste. Foy and Parish of St.		Quebec Turnpike Trust Bonds (Finance)....	20,000
Felix de Cap Rouge—Quebec	13,602	Grand Trunk Railway Preference Stock	
	424,105,864	(Transport)	121,740
Military Property and Stores—		Department of Veterans Affairs—	
National Defence—		University Hospital, Edmonton, Alberta	100,000
Military Property and Stores	12,585,705	Total Other Non-Active Accounts	573,554,755
Less—Fort Osborne Barracks, Winnipeg	—62,947		
St. Helen's Island, Barracks, site	—19,783	CONSOLIDATED DEFICIT ACCOUNT	15,713,402,804
	12,502,975	Net Debt	17,455,812,755
Territorial Accounts—			
Indian Affairs and Northern Development—		SUMMARY	
Dominion Lands Expenditure to March 31,		Capital	1,168,855,196
1911	10,425,396	Other Non-Active Accounts	573,554,755
Less—Received from Dominion Lands	—4,275,526	Consolidated Deficit Account	15,713,402,804
Northwest Rebellion	826,078		
Northwest Territories, Organization	1,460,000		
Northwest Territories, Purchase	1,460,000		
	9,895,948		
Total Capital Expenditures	1,168,855,196		

⁽¹⁾ Included in Statement—Assistance to Railways, footnote ⁽¹⁾.⁽²⁾ Included in Statement—Assistance to Railways, footnote ⁽²⁾.⁽³⁾ Included in Statement—Assistance to Railways, footnote ⁽¹⁾.⁽⁴⁾ See also Schedule F, explanation No. 32, 1969-70 Public Accounts of Canada.⁽⁵⁾ Included in Statement—Assistance to Railways, footnote ⁽⁹⁾.

Cost of Issuing New Loans

	\$	\$	\$		\$	\$	\$
Canada Savings Bonds				Loan of 1965-73 (CT 17)—			
Special replacement series				Printing and distribution of			
Printing and distribution of				bonds—printing.....			601 44
bonds—printing.....			1,810 68				
Canada savings bonds, series				Loan of 1964-74 (F 14)—			
20, dated November 1,				Administrative expenses—			
1965—				Postage and express.....	1,313 53		
Printing and distribution of				Stationery and printing....	692 84		
bonds—distribution.....			1,569 71			2,006 37	
Canada savings bonds, series				Printing and distribution of			
23, dated November 1,				bonds—			
1968—				Printing.....		3,277 62	
Printing and distribution of							5,283 99
bonds—printing.....			3,920 00				
Canada savings bonds, series				Loan of 1967-73 (F 22)—			
24, dated November 1,				Printing and distribution of			
1969—				bonds—			
Printing and distribution of				Printing.....			552 96
bonds—printing.....			8,182 92				
Canada savings bonds, series				Loan of 1974-84 (F 39)—			
25, dated November 1,				Printing and distribution of			
1970—				bonds—			
Printing and distribution of				Printing.....			9,482 57
bonds—							
Printing.....		2,476 04		Loan of 1970-77 (F 52)—			
Distribution.....		33 55		Printing and distribution of			
			2,509 59	bonds—			
Canada savings bonds, series				Printing.....			649 44
26, dated November 1,							
1971—				Loan of 1971-79 (F 66)—			
Administrative expenses—				Administrative expenses—			
Travel.....	233 46			Postage and express.....	2,484 80		
Postage and express.....	39 93			Communication services....	11,108 55		
Communication services..	29 66			Stationery and printing....	2,442 87		
		303 05		Sundry expenses.....	151 66		
Advertising and publicity—						16,187 88	
Publications.....		198 00					
Printing and distribution of				Advertising and Publicity—			
bonds—				Publications.....		44,403 25	
Printing.....	90,714 22			Printing and distribution of			
Distribution.....	7,175 75			bonds—			
		97,889 97		Printing.....		20,359 52	
Canada savings bonds, series			98,391 02				80,950 65
27, dated November 1,							
1972—				Loan of 1971-73 (F 69)—			
Administrative expenses—				Administrative expenses—			
Travel.....	38,623 05			Postage and express.....		146 49	
Postage and express.....	82,413 03			Advertising and publicity—			
Communication services..	13,931 28			Publications.....		165 59	
Stationery and Printing....	71,089 14			Printing and distribution of			
Organization expenses....	679,039 31			bonds—			
		885,095 81		Printing.....		1 03	
Advertising and publicity—							313 11
Publications.....	722,929 99			Loan of 1972-77 (F 72)—			
Radio.....	365,422 53			Administrative expenses—			
Television.....	406,182 13			Postage and express.....	146 50		
Display and outdoor ad-				Stationery and printing....	954 84		
vertising.....	123,744 71					1,101 34	
Direct Mail.....	14,609 31			Advertising and publicity—			
Literature and miscella-				Publications.....		165 58	
neous.....	91,189 44			Printing and distribution of			
Provincial Press Liaison..	34,809 34			bonds—			
		1,758,887 45		Printing.....			
Printing and distribution of							
bonds—				Printing.....	3,770 71		
Printing.....	735,331 44			Distribution.....	1 03		
Distribution.....	90,139 31					3,771 74	
		825,470 75					5,038 66
			3,469,454 01				

Cost of Issuing New Loans—Concluded

	\$	\$	\$		\$	\$	\$
Loan of 1972-74 (F 73)—				Printing and distribution of			
Administration expenses—				bonds—			
Postage and express.....	1,241	25		Printing.....	24,932	02	
Communication services..	9,906	59		Distribution.....	617	30	
Stationery and printing....	2,729	56				25,549	32
Organization expenses.....	1	83					83,628 11
Sundry expense.....	2	25					
		13,881	48	Loan of 1936-66 (P1)—			
Advertising and publicity—				Printing and distribution of			
Publications.....		19,888	30	bonds—			
Provincial Press Liaison..		209	64	Printing.....			6,199 60
Printing and distribution of				Loan of 1954-79 (T 13)—			
bonds—				Printing and distribution of			
Printing.....	17,357	91		bonds—			
Distribution.....	308	65		Printing.....			11,337 54
		17,666	56	Loan of 1958-83 (T 29)—			
			51,645 98	Printing and distribution of			
Loan of 1972-77 (F 74)—				bonds—			
Administration expenses—				Printing.....			24,968 95
Postage and express.....	2,376	07		Loan of 1959-75 (T 36)—			
Communication services..	15,359	41		Printing and distribution of			
Stationery and printing....	139	23		bonds—			
Organization expenses.....	3	67		Printing.....			5,272 04
Sundry expenses.....	4	50		Loan of 1960-76 (T 38)—			
		17,882	88	Printing and distribution of			
Advertising and Publicity—				bonds—			
Publications.....	39,776	63		Printing.....			4,032 46
Provincial Press Liaison..	419	28					3,875,795 43
		40,195	91				

Servicing of Public Debt

To whom paid	Service	\$	\$
Expenses of Redemption and Transfer of Bonds			
Sundry banks, Canada.....	Commission payable to banks for redemption of Canada savings bonds.....		524,638
Other Servicing Charges			
Bank of Montreal, New York.....	Commission for cashing coupons and for paying of registered interest.....	3,471	
Bank of Montreal Trust Co., New York.....	Fees for acting as registrar.....	496	
Sundry Banks, Canada.....	Commission for cashing coupons and for paying of registered interest.....	766,314	
Deutsche Bank, Germany.....	Postage and insurance expense.....	407	
			770,688
			1,295,326

Losses of \$1,000 or more due to Accidental Destruction of, or Damage to, Assets which would normally be covered by Insurance had such coverage existed

Department	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Agriculture.....			23,157	3,702		26,859
Communications.....			2,199	1,642		3,841
Energy, Mines and Resources.....			3,605	24,531		28,136
Environment.....	2,000		1,360	21,156		24,516
Indian Affairs and Northern Development.....	134,605	35,664	7,838	46,656	8,777	233,540
Industry, Trade and Commerce—						
Statistics Canada.....				1,239		1,239
National Defence.....	250,611	76,165	163,955	52,190	15,095	558,016
National Health and Welfare.....	6,972					6,972
National Revenue—						
Customs and Excise.....	4,290	200				4,490
Post Office.....			1,464	7,703		9,167
Public Works.....	20,989			16,439	220,429	257,857
Regional Economic Council.....	2,650			11,392		14,042
Secretary of State—						
National Film Board.....				3,332		3,332
Public Archives.....		1,487				1,487
Solicitor General.....	4,067	10,402	6,500	4,046		25,015
Royal Canadian Mounted Police.....	1,500			11,930	1,132	14,562
Transport.....	11,438	715	128,527	33,906	16,052	190,638
Treasury Board—						
National Research Council.....	1,075	810		1,548		3,433
Veterans Affairs.....				1,526		1,526
Total.....	440,197	125,443	338,605	242,938	261,485	1,408,668

Educational Leave Costs Granted under Section 57 of the Public Service Terms and Conditions of Employment Regulations

Department or agencies	No. of employees	Amount of allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$
Agriculture.....	25	148,627	3,720		15,916	1,019	9,782	179,064
Communications.....	2	23,997	1,421		2,000	800	1,132	29,350
Consumer and Corporate Affairs.....	1	8,250	52		585	158	284	9,329
Energy, Mines and Resources.....	9	68,928	1,682		4,515	804	2,822	78,751
Environment.....	69	500,984	14,517	729	29,293	1,387	1,010	547,920
External Affairs—								
Department.....	5	19,650			2,716	631		22,997
Canadian International Development Agency.....	4	23,832	5,471		1,879		305	31,487
Finance—								
Insurance.....	1	3,810						3,810
Indian Affairs and Northern Development.....	24	116,932	3,087	1,000	14,961	3,113	2,650	141,743
Industry, Trade and Commerce—								
Department.....	3	24,792	289		1,867	750		27,698
Statistics Canada.....	5	29,290	1,391		1,697	312	357	33,047
Justice.....	2	15,937	1,327		208		81	17,553
Labour.....	1	4,578			542			5,120
Manpower and Immigration—								
Department.....	6	5,885	104		1,775	230		7,994
National Defence.....	10	72,352	256		2,252	182		75,042
National Health and Welfare.....	29	121,891	4,540	800	14,478	1,335	650	143,694
National Revenue—								
Customs and Excise.....	1				293			293
Taxation.....	2				1,027	57		1,084
Privy Council—								
Economic Council of Canada.....	1				600			600
Public Works.....	5	25,529	1,488		545	250	50	27,862
Regional Economic Expansion.....	1	4,447			651			5,098
Secretary of State—								
Department.....	4	36,538	724	2,747	4,092	1,334	235	45,670
National Library.....	2	16,480	558		1,230	150		18,418
National Museums of Canada.....	1	5,160						5,160
Public Archives.....	1	1,019			50	13		1,082
Public Service Commission.....	9	55,897	1,240		5,129	550	400	63,216
Solicitor General—								
Department.....	1	14,662			872	47		15,581
Correctional Services—								
Canadian Penitentiary Services.....	9	36,333	340		2,951			39,624
National Parole Board.....	7	31,406	321		3,503	300		35,530
Supply and Services.....	2	13,025			313	162		13,500
Transport—								
Department.....	9	57,975	1,602	1,372	8,750	307		70,006
Canadian Transport Commission.....	1	548						548
Urban Affairs—								
National Capital Commission.....	2	10,747			2,097		845	13,689
Veterans Affairs.....	5	22,769			1,986	300		25,055
Totals.....	259	1,522,270	44,130	6,648	128,773	14,191	20,603	1,736,615

Report of Surplus Material disposed of in 1972-73

Department or Agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable		Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$	\$
Agriculture.....	1,938	6	1,650	151	17,501		110
Communications.....	(1)26,937	601	(2)333,718	14,248	784,565		1,045
Consumer and Corporate Affairs.....	146	20	596	125	1,275		565
Energy, Mines and Resources—							
Department.....	(3)53,733	3,230	(4)25,956	6,292	35,819		572
Atomic Energy of Canada Limited ...	10,789	484	(5)348,938	26,976	170,253		87,404
	64,522	3,714	374,894	33,268	206,072		87,976
Environment—							
Department.....	18,215	3,460	87,183	20,660	83,454		2,683
Great Lakes Fishery Commission.....							15
	18,215	3,460	87,183	20,660	83,454		2,698
External Affairs.....	900	225	338	38	128,036		18
Finance.....					16		
Indian Affairs and Northern Development.....	(6)26,070	2,429	86,462	14,468	33,592		5,477
Labour—							
Department.....			300	160	2,917		
Information Canada.....			3,160	675	980		36
			3,460	835	3,897		36
Manpower and Immigration—							
Department.....	618	101	4,790	367	941		1,155
Unemployment Insurance Commission.....					24,578		35
	618	101	4,790	367	25,519		1,190
National Defence—							
Canadian Armed Forces.....	(7)19,370,577	(7)638,919	(8)49,542,549	(8)8,069,660	3,120,877		679,257
National Health and Welfare.....	38,223	3,061	120,509	14,112	25,425		4,530
National Revenue—							
Customs and Excise.....	988	64	5,588	437	9,682		
Taxation.....			(9)6,353	1,217	50,801		83
	988	64	11,941	1,654	60,483		83
Post Office.....	7,980	602	277	273	29,352		653
Privy Council—							
Public Service Staff Relations Board..					15		
Public Works.....	12,466	899	(10)147,596	25,574	45,643		2,297
Regional Economic Expansion.....			148,066	42,353	13,768		14
Secretary of State—							
Department.....					2,548		
Public Archives.....							11,285
Public Service Commission.....	2,900	200	290	81	129		
	2,900	200	290	81	2,677		11,285
Solicitor General—							
Correctional services.....	(11)14,358	2,760	(12)148,096	30,828	8,537		3,492
National Parole Board.....					312		
Royal Canadian Mounted Police.....	129,725	13,276	242,069	52,249	94,345		12,607
	144,083	16,036	390,165	83,077	103,194		16,099
Supply and Services—							
Regular departmental surplus.....	118,435	7,844	206,611	22,899	221,148		19,195
Printing Operations.....			82,654	2,030	6,813		645
Supply and Services—Defence Program.....	24,088	455	266,181	14,951	30,981		110
Supply and Services—Defence Program—Revolving Fund.....					45		
Canadian Arsenals Limited—							
Regular Government Surplus.....			10,378	550	1,052		
Surplus under Government Agency	(13)34,960	(13)65	5,484	747			
Crown Assets Disposal Corporation.....					1,471		
Royal Canadian Mint.....	950	176	51,038	6,517	2,980		358
	178,433	8,540	622,346	47,694	264,490		20,308

Report of Surplus Material disposed of in 1972-73—Concluded

Department or Agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Transport—						
Department.....	(14)264,346	29,808	(15)271,313	32,617	447,268	12,009
Canadian Transport Commission.....					52	
National Harbours Board.....			22,579	1,509		
St. Lawrence Seaway Authority.....	10,892	695	(16)32,360	5,315	548	12,605
	275,238	30,503	326,252	39,441	447,868	24,614
Treasury Board—						
National Research Council.....	136,111	1,007	64,659	2,373	2,845	1,578
Urban Affairs—						
Central Mortgage and Housing Corporation.....			11,560	300	8,560	629
Veterans Affairs.....	11,507	382	(17)137,328	(17)25,294	29,105	1,341
Total.....	20,317,852	710,769	52,416,629	8,436,046	5,438,229	861,803

(1) Included in this amount is materiel at a reported cost of \$15,000 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(2) Included in this amount is materiel at a reported cost of \$252 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(3) Included in this amount is materiel at a reported cost of \$175 of which Crown Assets Disposal Corporation has authorized the destruction.

(4) Included in this amount is materiel at a reported cost of \$1,189 which was disposed of, without charge, under authority of Section (5D) of the Surplus Crown Assets Act.

(5) Included in this amount is materiel at a reported cost of \$116 of which Crown Assets Disposal Corporation has authorized the destruction.

(6) Included in this amount is materiel at a reported cost of \$12,300 of which Crown Assets Disposal Corporation has authorized the destruction.

(7) Included in these amounts is materiel for a declared value of \$2,851,619 which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$12,169, materiel at a reported cost of \$278,773 of which Crown Assets Disposal Corporation has authorized the destruction and materiel at a reported cost of \$16,300 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(8) Included in these amounts is materiel for a declared value of \$299,486 which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$998 and materiel at a reported cost of \$418,374 of which Crown Assets Disposal Corporation has authorized the destruction.

(9) Included in this amount is materiel at a reported cost of \$2,160 of which Crown Assets Disposal Corporation has authorized the destruction.

(10) Included in this amount is materiel at a reported cost of \$435 of which Crown Assets Disposal Corporation has authorized the destruction.

(11) Included in this amount is materiel at a reported cost of \$6 of which Crown Assets Disposal Corporation has authorized the destruction.

(12) Included in this amount is materiel at a reported cost of \$102 of which Crown Assets Disposal Corporation has authorized the destruction.

(13) These amounts cover materiel for a declared value of \$34,960 which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$65.

(14) Included in this amount is materiel at a reported cost of \$3,573 of which Crown Assets Disposal Corporation has authorized the destruction.

(15) Included in this amount is materiel at a reported cost of \$1,000 of which Crown Assets Disposal Corporation has authorized the destruction and materiel at a reported cost of \$5,400 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(16) Included in this amount is materiel at a reported cost of \$31 of which Crown Assets Disposal Corporation has authorized the destruction.

(17) Included in these amounts is materiel for a declared value of \$14,125 which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$66 and materiel at a reported cost of \$3,793 of which Crown Assets Disposal Corporation has authorized the destruction.

**Summary of Accounts Properly Chargeable to the Fiscal Year 1972-73
but carried over to the fiscal year 1973-74**

Department	Vote No.	Invoice received on or before April 30, 1973				Invoice received after April 30, 1973	
		Inter-departmental		Other		Inter-depart- mental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Agriculture.....	1				2,265	18,335	19,858
	5				19,788	1,815	18,653
	10					5,294	6,406
	15				48,787		
	20				156		4,680
	25						8,345
	40						163,625
					70,996	25,444	221,567
Communications.....	1		23,053		114,554	160	54,500
	5		1,435		240,246		2,632
Canadian Radio-Television Corporation.....	60				205	1,426	2,677
			24,488		355,005	1,586	59,809
Consumer and Corporate Affairs.....	1						11,370
	5						22,855
	10						2,863
	15						5,382
							42,470
Energy, Mines and Resources.....	1		3,013		24,392	6,429	22,421
	5		1,906		205,000	305,049	96,535
	15		11,445		142,610	20,774	258,245
			16,364		372,002	332,252	377,201
Environment.....	1				5,846	67,274	7,964
	5	78,704	45,885	247,934	818,227	590	70,072
	10	1,246		365,648	47,236		4,629
	15					117,682	
	20		2,421		99,240	743	121,987
	25				23,074	15,606	282
		79,750	48,306	613,582	993,623	201,895	204,934
External Affairs.....	1		13,360		169,054	2,900	10,122
	5		7,880		27,653		7,304
	50		155			450	249
			21,395		196,707	3,350	17,675
Finance.....	1				4,758	455	8,105
	10			2,953	2,136	624	
Auditor General.....	15				3,766		477
Insurance.....	20				1,864		
				2,953	12,524	1,079	8,582
Governor General and Lieutenant Governors.....	1					222	1,286
Indian Affairs and Northern Development.....	1					9,498	2,499
	5		11,162		390,790	253,553	713,819
	10				218,960		392,007
	20		1,448		75,223	4,720	7,895
	25				2,820	2,689	7,523
	65		1,587		7,298	8,823	10,648
	70				1,847	804	22,774
			14,197		696,938	280,087	1,157,165
Industry, Trade and Commerce.....	1				3,447	3,771	24,580
	10			1,594,438	831		4,482,298
	20				12,154	5,529	225,703
	25						1,532
Statistics Canada.....	45				1,836	75,725	108,078
				1,594,438	18,268	85,025	4,842,191
Justice.....	1						17,123
	5				32,626		603
					32,626		17,726
Labour.....	1		8,454		40,784	18,282	26,143
Information Canada.....	25						2,183
			8,454		40,784	18,282	28,326

Summary of Accounts Properly Chargeable to the Fiscal Year 1972-73 but carried over to the fiscal year 1973-74—Continued

Department	Vote No.	Invoice received on or before April 30, 1973				Invoice received after April 30, 1973	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Manpower and Immigration.....	1				2	7,065	49,750
	5		2,647		6,030	9,792	66,602
	10				21,751	127	30,502
	15		6			19,606	7,739
	20				60	52,809	1,850
			2,653		27,843	89,399	156,443
National Defence.....	5			10,086,311	1,219,491		4,208,648
	10			453,277	166		693,105
	15		1,823		24,336		4,302
			1,823	10,539,588	1,243,993		4,906,055
National Health and Welfare.....	1		19,701		23,495	10,615	1,655
	5		80		4,496	12,841	2,749
	10					3,045	630
	20		2,899		559,665	1,274	495,740
	25	55,310		252,461	19,717	4,970	105,785
	30	28,660		20,922	5,332		196
	35		5,901		6,486	7,339	23,244
	45					514	
	*Stat.				448	3,113	
		83,970	28,581	273,383	619,639	43,711	629,999
National Revenue—							
Customs and Excise.....	1		1,099		4,612	4,825	7,585
Taxation.....	5		24,149		31,509	30,810	189,160
			25,248		36,121	35,635	196,745
Parliament—							
The Senate.....	1					9,538	1,423
House of Commons.....	5				491		17,986
					491	9,538	19,409
Post Office.....	1				38,668	4,042	8,180
	5					9,969	54,212
					38,668	14,011	62,392
Privy Council—							
Privy Council Office.....	1					64	922
Commissioner of Official Languages.....	15				54		2,486
Economic Council of Canada.....	20						54
Public Service Staff Relations Board.....	25		517		13	8	
			517		67	72	3,462
Public Works—							
Department.....	1		925		20,518	98	6,892
	5				6,548	1,542	2,393
	10		874		610,379	14	40,103
	15				391,094		114,325
	20		217		7,362		176
	25				50,391		
	35				94		
	40				3,412		
Environment.....	25						1,218
Indian Affairs and Northern Development.....	10			144			
	70				604		
National Arts Centre.....	CA				4,595		
National Defence.....	1				59,863		
National Health and Welfare.....	5				1,300		
	30			822,651			335,558
Royal Canadian Mounted Police.....	20				1,066		
Solicitor General.....	10				589		9,274
Unemployment Insurance Commission.....	CA				657		
		2,016		822,795	1,158,472	1,654	509,939
Regional Economic Expansion.....	1		6,958		909	1,442	66,572
	5				11,077		43,558
	10				1,184,302		17,316
			6,958		1,196,288	1,442	127,446

Summary of Accounts Properly Chargeable to the Fiscal Year 1972-73 but carried over to the fiscal year 1973-74—Concluded

Department	Vote No.	Invoice received on or before April 30, 1973				Invoice received after April 30, 1973	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Science and Technology.....	1						3,761
Science Council of Canada.....	5						812
							4,573
Secretary of State—							
Department.....	1		4,051		65,196	16,598	44,161
	5		17		1,214	152	7,172
	15		18		636	3,032	4,437
	20		6		5,208	177	536
	25				830	1,718	42,986
	30		98		3,286	1,627	57,395
	40	4,163	453	3,185	565	11,213	9,806
National Library.....	85					293	
National Museums of Canada.....	90						25,843
Public Archives.....	95		5,584		65,658		71,242
Public Service Commission.....	105		190		2,182	17,431	84,931
Representation Commissioner.....	Stat.						1,767
		4,163	10,417	3,185	144,775	52,241	350,276
Solicitor General.....	1					103	6,755
	5				963	3,624	39,685
	10				3,186		22,665
	15		1,222		3,993	425	22,184
Royal Canadian Mounted Police.....	20				14,270	7,357	74,375
	25				16,421	35	9,938
			1,222		38,833	11,544	175,602
Supply and Services.....	1					29,528	18,177
	5				389	18,830	6,653
	10				11,296	6,539	102,761
					11,685	54,897	127,591
Transport—							
Department.....	1				6,940		8,331
	5		6,530		31,080		86,930
	10				39,370		39,855
	20		3,148		73,842	8,166	253,393
	25				77,987	86	32,203
	40				104	38	6,745
	55				157	3	32,084
	60				6,209		34,137
Canadian Transport Commission.....	75				422		4,732
	80				73,041		
			9,678		309,152	8,293	498,410
Treasury Board.....	1					288	1,258
National Research Council of Canada.....	25		11,137		54,060	7,523	20,006
			11,137		54,060	7,811	21,264
Urban Affairs—							
Ministry of State.....	1						30,525
Veterans Affairs—							
Department.....	15		137		269	115	132
	20				358		
	30				60		133
	35				333		126
	45		36		298,631	4,594	162,267
	55				218	1,892	6,948
Canadian International Development Agency.....	30				2,874		4,871
National Defence.....	1		50		3,621		6,423
Solicitor General.....	20				27,545		32,345
			223		333,909	6,601	213,245
Total.....		167,883	233,677	13,882,550	7,970,843	1,286,071	15,012,308

*Fitness and Amateur Sport Act—Payments

Government of Canada Equity in Crown Corporations as at March 31, 1973

Corporation	Recorded government equity	Unrecorded government equity	Total government equity
	\$	\$	\$
Air Canada.....	253,792,423	42,599,000	296,391,423
Atlantic Pilotage Authority.....		670,026	670,026
Atomic Energy of Canada Limited.....	693,641,429	(1)93,019,595	786,661,024
Bank of Canada.....	(2)5,920,000	24,080,000	30,000,000
Canada Deposit Insurance Corporation.....	10,000,000	6,901,768	16,901,768
Canadian Arsenals Limited.....	3,500,000	30	3,500,030
Canadian Broadcasting Corporation.....	160,830,314	8,441,874	169,272,188
Canadian Commercial Corporation.....	13,300,000	-598,108	12,701,892
Canadian Dairy Commission.....	17,745,291	(3)12,055,835	29,801,126
Canadian Film Development Corporation.....	5,104,664	197,320	5,301,984
Canadian National Railways.....	(4)2,322,069,137	787,841,192	3,109,910,329
Canadian National (West Indies) Steamships Limited.....	325,000	229,177	554,177
Canadian Overseas Telecommunication Corporation.....	37,592,854	56,765,577	94,358,431
Canadian Patents and Development Limited.....	296,199	392,946	689,145
Canadian Saltfish Corporation.....	1,500,000		1,500,000
Cape Breton Development Corporation.....	14,000,000	45,397,945	59,397,945
Central Mortgage and Housing Corporation.....	6,169,208,594	(5)51,052,490	6,220,261,084
Company of Young Canadians.....		999,286	999,286
Crown Assets Disposal Corporation.....	16,249,319	71,365	16,320,684
Defence Construction (1951) Limited.....		31	31
Eldorado Aviation Limited.....		257,039	257,039
Eldorado Nuclear Limited.....	(6)57,139,002	(7)36,844,481	93,983,483
Export Development Corporation.....	596,262,298	(8)35,880,263	632,142,561
Farm Credit Corporation.....	1,250,379,999	28,431,684	1,278,811,683
Freshwater Fish Marketing Corporation.....	9,600,000		9,600,000
Great Lakes Pilotage Authority.....		374,815	374,815
Industrial Development Bank.....		26,830,549	26,830,549
Laurentian Pilotage Authority.....		362,691	362,691
National Arts Centre Corporation.....		313,533	313,533
The National Battlefields Commission.....		2,199,327	2,199,327
National Capital Commission.....	59,801,723	169,712,678	229,514,401
National Harbours Board.....	273,314,195	(9)269,290,146	542,604,341
Northern Transportation Company Limited.....	18,600,000	(10)9,545,642	28,145,642
Northern Canada Power Commission.....	57,303,972	22,624,533	79,928,505
Pacific Pilotage Authority.....		729,528	729,528
Polymer Corporation Limited ⁽¹¹⁾		1,962,338	4,904,338
Royal Canadian Mint.....	2,942,000	-1,890,469	-1,890,469
St. Clair River Broadcasting Limited.....		40,470,512	782,890,928
The St. Lawrence Seaway Authority.....	742,420,416	-116,314	20,323,332
Uranium Canada Limited.....	20,439,646		
	12,813,278,475	1,773,930,328	14,587,208,803
*Government equity recorded in schedule E—"Advances, Loans and Investments—Domestic—Miscellaneous".....	16,249,319		
Total per schedule E—"Advances, Loans and Investments—Domestic—Crown Corporations".....	12,797,029,156		

Total government equity represents the loans, advances and proprietary equities as shown in the financial reports of Crown corporations at their respective year-ends falling in the fiscal year ended March 31, 1973 plus adjustments for transactions with the corporations from their year-end dates to March 31, 1973.

Included in the unrecorded equity of the Government of Canada in Crown corporations are those amounts which, although designated by certain Crown corporations as proprietor's equity, have been financed by the Government of Canada and charged to government expenditure or to net debt, and have been fully expended in the acquisition of the Crown corporation's capital assets.

Certain corporations are wholly-owned subsidiaries of, or are 50% owned by, other Crown corporations. The equity of the Government in these subordinate companies is recorded in "Unrecorded government equity". The relationships between the companies are as follows: Air Canada is a wholly-owned subsidiary of Canadian National Railways; Eldorado Aviation Limited and Northern Transportation Company Limited are wholly-owned subsidiaries of Eldorado Nuclear Limited; The Industrial Development Bank is a wholly-owned subsidiary of the Bank of Canada; The Great Lakes Pilotage Authority is a wholly-owned subsidiary of The St. Lawrence Seaway Authority; The Seaway International Bridge Corporation is 50% owned by The St. Lawrence Seaway Authority; and St. Clair River Broadcasting Limited is a wholly-owned subsidiary of the Canadian Broadcasting Corporation.

(1) Includes accrued interest of \$88,217,381.

(2) Includes premium on acquisition of capital stock, \$920,000.

(3) Includes accrued interest of \$304,406.

(4) Includes loans in respect of Yarmouth-Bar Harbour ferry service, \$518,604.

(5) Includes accrued interest of \$46,052,490.

(6) Includes premium on acquisition of capital stock, \$1,660,797.

(7) Includes accrued interest of \$2,677,715.

(8) Includes accrued interest of \$6,235,479.

(9) Includes accrued interest of \$1,165,054 re Burrard Inlet Studies.

(10) Includes accrued interest of \$459,225.

(11) As of July 31, 1972 the Crown sold the total capital stock of Polymer Corporation Limited to the Canada Development Corporation and Polymer ceased to be a Crown corporation. Although not included in this schedule, the financial statements of Polymer Corporation Limited for the year ended December 31, 1972, have been included in Volume III of the Public Accounts.

(12) Includes equity in net income of the Seaway International Bridge Corporation Limited, \$11,478.

Accounts Receivable at March 31, 1973

Department	Current year	Previous years		Total
		Collectable	Uncollectable	
Agriculture.....	562,836	582,702	715	1,146,253
Communications.....	84,591	1,352	81	86,024
Consumer and Corporate Affairs.....	269,262	1,294	19,905	290,461
Energy, Mines and Resources.....	75,261	16,749	742	92,752
Environment.....	982,602	333,154	4,120	1,319,876
External Affairs.....	1,067,434	1,976,180	33,951	3,077,565
Finance.....	8,627,011	14,529,354	1,177,931	24,334,296
Indian Affairs and Northern Development.....	879,818	681,984	430,044	1,991,846
Industry, Trade and Commerce.....	1,995,233	1,368,020	17,745	3,380,998
Justice.....	18,072	8,062	309	26,443
Labour.....	312,393	6,296	2,887	321,576
Manpower and Immigration.....	812,980	203,298	1,081,027	2,097,305
National Defence.....	13,242,985	9,781,003	10,556	23,034,544
National Health and Welfare.....	4,908,368	3,174,333	825,986	8,908,687
National Revenue.....	91,486,280	442,183,131	28,372,213	⁽¹⁾ 562,041,624
Parliament.....	1,919	7,947	9,866	9,866
Post Office.....	90,493	44,364	4,773	139,630
Privy Council.....	26,753	215		26,968
Public Works.....	1,149,741	9,055,158	20,220	10,225,119
Regional Economic Expansion.....	4,505,050	1,979,895	625	6,485,570
Secretary of State.....	124,231	33,085		157,316
Solicitor General.....	1,291,443	38,992	1,572	1,332,007
Supply and Services.....	391,422	24,870		416,292
Transport.....	5,407,017	446,855	61,035	5,914,907
Treasury Board.....	433,117	119,330	215	552,662
Urban Affairs.....	55			55
Veterans Affairs.....	5,949,138	3,831,616	444,508	10,225,262

⁽¹⁾ Approximately 40% of the dollar value of the amounts shown as collectable is represented by assessments under appeal. Although an assessment under appeal is an amount owing to the Crown, this amount may be reduced on the eventual disposition of the appeal. There is no way of reasonably estimating the possible future reductions of such assessments.

SECTION 12

PUBLIC ACCOUNTS 1972-73

Statements as Required by the Financial Administration Act

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STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended

SECTION 17(8)

Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council

DEPARTMENT OF AGRICULTURE

Remission of overtime fees:

P.C. 1973-1/1954, July 10, 1973, authorized a remission of the fee increase for Meat Inspection overtime that would have been collected under Section 14 of the Meat Inspection Regulations for the period April 1, 1972 to March 31, 1973 representing for the overtime hours the difference between the actual rates of pay in effect prior and subsequent to the signing of the contract settlements, for Veterinarians dated March 10, 1971 and for Primary Products Inspectors dated June 11, 1971.

DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Remission of fees:

P.C. 1973-5/197 dated January 30, 1973 authorized the remission of concession fees and incidental charges relevant to a licence granted to Mr. R. Musselle for the operation of a dancehall in the Banff Auditorium in Banff Townsite, Alberta.

R. Musselle.....	\$	3,320
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DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE

Remissions of customs and excise duties and taxes (exclusive of those for the benefit of non-profit institutions, Government Departments and Crown Corporations) where the total remitted was \$1,000 or over.

Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada:

Aviation Electric Limited, Montreal, Que.....	2,380
C.A.E. Electronics Limited, Montreal, Que.....	1,125
Raytheon Canada Limited, Waterloo, Ont.....	7,400
R. J. Stamping Company Limited, Montreal, Que.....	34,574
	<hr/> 45,479

Customs duty and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America.

Aircraft Appliances and Equipment Limited, Bramalea, Ont.....	3,194
Amphenol Canada Limited, Scarborough, Ont.....	4,858
Atco Research and Development Center, Calgary, Alta.....	75,818
Beaconing Optical and Precision Materials Co. Ltd., Montreal, Que.....	10,565
Beckman Instruments Inc., Toronto.....	14,456
Canadair Limited, Montreal, Que.....	2,084
Canadian Industries Limited, Montreal, Que.....	45,564
Canadian Marconi Company, Montreal, Que.....	202,679

Canadian SKF Company, Ltd.....	3,759
Canadian Vickers Limited, Montreal, Que.....	18,283
Canon Limited, Montreal, Que.....	3,551
Collins Radio Company of Canada, Ltd., Toronto, Ont.....	30,064
Computing Devices of Canada Ltd., Ottawa, Ont.....	297,211
Fabricated Steel Products (Windsor) Limited, Windsor, Ont.....	2,008
Fleet Manufacturing Limited, Hamilton, Ont.....	2,244
Garrett Manufacturing Limited, Rexdale, Ont.....	80,229
General Impact Extrusions (Mfg) Ltd., Toronto, Ont.....	15,679
General Instrument of Canada Limited, Toronto, Ont.....	29,844
Guideline Instruments Limited, Smiths Falls, Ont.....	1,356
Hermes Electronics Limited, Dartmouth, N.S.....	332,110
Hovey and Associates Ltd., Ottawa, Ont.....	46,889
ITT Canada Limited, Guelph, Ont.....	1,069
Joly Engineering Ltd., Montreal, Que.....	1,209
Leigh Instruments Ltd., Carleton Place, Ont.....	3,086
Linamar Machine Limited, Arias, Ont.....	6,049
Litton Systems, Canada Limited, Toronto, Ont.....	15,566
Motorola Electronic Sales Limited, Rexdale, Ont.....	15,208
Odin Machine Works Limited, London, Ont.....	1,294
Orenda Limited, Toronto, Ont.....	74,839
P.C. Drop Forgings Ltd., Port Colborne, Ont.....	4,029
R. J. Machine and Engineering Ltd., Windsor, Ont.....	5,345
Radio Engineering Products Limited, Atholville, N.B.....	27,253
Raytheon Canada Limited, Waterloo, Ont.....	32,683
Sparton of Canada Limited, London, Ont.....	11,224
Steel Treators of Quebec Ltd., Quebec, Que.....	3,782
Tecumseh Metal Products Limited, Windsor, Ont.....	6,341
Welland Forge Limited, Welland, Ont.....	7,075
	<hr/> 1,438,497

Remission of taxes imposed under the Excise Tax Act, in cases where, on the basis of expert opinion, it is considered that litigation would not be expedient:

Art-Bo Inc., Montreal, Que.....	4,365
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Remission in lieu of drawback of 99% duties and taxes paid on imported petroleum products supplied as ships' stores:

B.P. Canada Ltd., Montreal, Que.....	1,880
Gulf Oil Canada Ltd., Toronto, Ont.....	7,979
Imperial Oil Ltd., Toronto, Ont.....	285,918
Irving Oil Ltd., Saint John, N.B.....	35,874
Shell Canada Ltd., Toronto, Ont.....	215,541
St. Catharines Fuels, a Division of Canadian Fuels Ltd., St. Catharines, Ont.....	7,240
Texaco Canada Ltd., Don Mills, Ont.....	10,674
	<hr/> 565,106

Remission of excise duty on beer or spirits lost due to defects in storage facilities or in transportation equipment:

La Distillerie Beauré Ltée, Beauré, Que.....	32,467
British Columbia Liquor Control Board, Vancouver B.C.....	3,217
The Carling Breweries Limited, Rexdale, Ont.....	1,961
Commercial Alcohols Limited, Gatineau, Que.....	13,892
William Dow Brewery Ltd., Montreal, Que.....	4,433
La Brasserie Labatt Limitée, Lasalle, Que.....	6,452
Molson Brewery Quebec Limited, Montreal, Que.....	3,442
Molson Brewery (Ontario) Ltd., Toronto, Ont.....	8,730

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Molson Brewery B.C. Ltd., Vancouver, B.C.	2,612
O'Keefe Brewing Company Limited, Edmonton, Alta.	1,187
Quebec Liquor Corporation, Quebec, Que.	2,605
Quebec Liquor Corporation, Montreal, Que.	15,711
	<hr/> 96,709

Remissions of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:

Aero Air Inc.	64,795
Aero Service Corp.	1,066
Atlantic Aviation of Canada Ltd.	168,624
Barkman Concrete Ltd.	1,157
Basler Airlines Inc.	59,628
Bell Aerospace Canada.	17,611
Bell Helicopter Co. Ltd.	507,578
Bob-Lo Company.	24,529
Calm Air Ltd.	21,708
Canadian Dredge and Dock Ltd.	137,736
Cessna Aircraft Co.	631,433
Commander Aviation Ltd.	139,932
Compagnie Générale de Géophysique.	26,812
Dresser Industries Inc.	202,938
Evergreen Air Service Ltd.	13,399
Fairchild Industries Inc.	442,323
Field Aviation Co. Ltd.	140,225
Garrett Manufacturing Ltd.	228,097
Geophysical Services Inc.	24,814
Golden Eagle Canada Ltd.	1,662,270
Greek Line.	297,500
Gulf Oil Canada Ltd.	123,958
Haugen, Laverne.	1,007
Hay, Glen R.	1,271
Holidon Canada Ltd.	3,280,550
Hoverwork Canada Ltd.	26,890
International Hydrodynamics Co. Ltd.	32,110
International Jet Air Ltd.	247,056
Mandrel Canada Ltd.	116,025
North American Rockwell of Canada Ltd.	60,387
Okanagan Helicopter Ltd.	56,953
Pacific Western Airlines Ltd.	3,324,647
Photographic Surveys Inc.	31,422
Proctor and Gamble Cellulose Ltd.	4,705
Quebec and Ontario Transportation Co.	198,333
Resolute Shipping Ltd.	185,555
Ritchie Transportation Co.	11,152
Schweizer Aircraft.	1,866
Time Air Ltd.	31,590
Trident Steamships Ltd.	570,104
United Aircraft of Canada Ltd.	14,665
Vought Helicopter Inc.	134,055
Western Geophysical Co.	18,632
	<hr/> 13,287,108

The following Orders in Council were not acted upon during the fiscal year 1972-73:

P.C. 1955-26/1033, July 7, 1955
P.C. 1955-20/1157, August 5, 1955

P.C. 1955-1/1239, August 24, 1955
P.C. 1955-1/1241, August 26, 1955
P.C. 1956-18/784, May 24, 1956
P.C. 1956-16/1339, September 6, 1956
P.C. 1956-27/1575, October 25, 1956
P.C. 1956-29/1871, December 19, 1956
P.C. 1967-24/1621, August 23, 1967

These orders concern equipment, materials and supplies used in projects for maintaining navigation channels, developing power resources and a bridge across the St. Lawrence River in connection with the St. Lawrence Seaway.

P.C. 1956-11/1477, October 3, 1956, concerns equipment, materials and supplies used in connection with a project for dredging in boundary waters in the vicinity of Amherstburg in the Detroit River.

P.C. 1962-21/1067, August 1, 1962, concerns equipment, materials and supplies used in connection with channel improvements in Canadian waters through Pelee Passage and in the western end of Lake Erie.

P.C. 1967-21/812, May 4, 1967, provided for remission of customs duty and excise taxes on articles imported into Canada by representatives of foreign governments participating in the Canadian Universal and International Exhibition, Montreal, 1967, for presentation to Canadian residents and on articles not exceeding \$50 in value for free distribution by or on behalf of foreign participants at the exhibition.

P.C. 1969-856, April 29, 1969, as amended by P.C. 1970-1274, July 15, 1970—Alaska State Ferry System Vessels Exemption and Remission Order.

P.C. 1969-10/1576, August 13, 1969—Northern Electric Co. Ltd., Montreal, Quebec. Customs duty on materials, parts and components of a class or kind not available in Canada for incorporation into a communication Repeater Sub System (Transponder) for the Intelsat IV Satellite Program.

P.C. 1969-1900, October 1, 1960—Gulf Oil Canada Ltd., Port Hawkesbury, N.S. Customs duty on low sulphur Venezuelan residuum oil to be blended with other oils in Canada for export.

P.C. 1969-2202, November 19, 1969—Vinyl Coated Fabrics Remission Order.

P.C. 1970-105, January 21, 1970—Fresh Green and Red Peppers Remission Order.

P.C. 1970-202, February 3, 1970—Electro-conductive Paper Remission Order.

P.C. 1970-9/1197, July 8, 1970—Customs duty on video heads imported by Ampex of Canada after reworking in the U.S.A.

P.C. 1970-6/1297, July 22, 1970—Goods for use in salvage and clean-up operations related to oil tanker "Arrow".

P.C. 1970-1432, August 19, 1970—Fresh Peaches, Pears and Strawberries, Remission Order.

P.C. 1970-14/1494, September 9, 1970. Remits customs duty on goods imported by Canadian National Railway for development and testing of high speed trains.

P.C. 1971-11/534, March 23, 1971—Fisher Scientific Co. Ltd., Montreal, Quebec.

P.C. 1971-18/579, March 30, 1971—Quebec Association for the Mentally Retarded.

P.C. 1971-17/1164, June 15, 1971—Bell Aerospace Canada, Grand Bend, Ontario. Customs duty on components and jigs, fixtures and tooling required in the development, testing and initial production of an experimental heavy haul hovercraft to be manufactured in Canada.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

P.C. 1971-8/2521—Haley Industries Ltd., Haley Station* Ontario. Customs duty on patterns and fixtures on loan from foreign customers for the manufacture of machine parts for export.

Remission on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies.

British Columbia Railway.....	160,978
Burlington Northern Railway.....	224,444
Canadian National Railways.....	290,525
CP Rail.....	177,040
Chesapeake and Ohio Railway.....	66,811
Napierville Junction Railway.....	43,505
Northern Construction Company.....	3,324
Ontario Northland Railway.....	23,648
Penn Central Company.....	115,822
Quebec Cartier Railway.....	293,349
Quebec, North Shore & Labrador.....	33,589
White Pass & Yukon Route.....	15,642
	<u>1,448,677</u>

To amend reporting in 1971-72 Public Accounts

	Reported in 1971-72	Should have been
British Columbia Railway.....	609,001	608,221
Burlington Northern Railway.....	213,405	211,703
Canadian National Railways.....	379,468	379,119
Chesapeake and Ohio Railway.....	29,865	29,322
Penn Central Company.....	44,773	43,988
	<u>1,276,512</u>	<u>1,272,353</u>

Remission of duties and taxes on diesel locomotives imported temporarily to furnish sufficient motive power to move export grain shipments to sea and lake ports in Canada during the fiscal year 1972-73:

British Columbia Railway.....	164,525
Canadian National Railways.....	4,468,798
CP Rail.....	1,720,508
	<u>6,353,831</u>

Remission of customs duties on goods, tooling, ground support equipment and initial support spares for use in the development, manufacture and initial activities of F5 and T38 type aircraft, with effect from October 1, 1965:

Aviation Electric Limited, Montreal, Que.....	1,785
Bristol Aerospace Limited, Winnipeg, Man.....	1,243
Canadair Limited, Montreal, Que.....	6,608
	<u>9,636</u>

Remission of sales tax on aircraft and engines imported for use in combined international and domestic service, and of customs duty, sales and excise taxes on domestic and imported aircraft parts, materials and equipment, and commissary and passenger convenience items imported for use on aircraft that are used in combined international and domestic service:

Canadian Pacific Air Lines Ltd., Vancouver, B.C.....	1,292,390
Pacific Western Airlines Ltd., Vancouver, B.C.....	381,982
	<u>1,674,372</u>

Remission of customs duties in respect of certain motor vehicles, and in respect of parts and accessories and parts thereof for such vehicles:

American Motors (Canada) Limited, Brampton, Ontario.....	13,114,561*
Atlantic Truck and Trailer, Saint John, New Brunswick.....	11,972
Canadian Motor Industries Limited, Sydney, Nova Scotia.....	176,848
International Harvester Company of Canada Limited, Hamilton, Ontario.....	11,822,582
Mack Truck Manufacturing Company of Canada Limited Montreal, Quebec.....	1,991,036
Motor Coach Industries Limited, Winnipeg, Manitoba.....	1,427,920
Society de Montage Automobile Inc., St. Bruno, Quebec.....	1,440,502
Universal Carrier Manufacturing Limited, Edmonton, Alberta.....	30,506
Consolidated Dynamics Limited, Toronto, Ont.....	144,280
	<u>30,160,207*</u>

To amend in 1971-72

	Reported in 1971-72	Should have been
International Harvester Company of Canada Limited, Hamilton, Ontario.....	107,238	8,923,386

Remission of duty and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the fiscal year 1972-73 and where in all cases the amount was not less than \$25.00:

A.C.T. Canada Ltd.....	38,809
A.M.F. Canada Food Service Division.....	2,312
A.M.F. Canada Ltd.....	1,892
A.M.F. Tuboscobe Inc.....	209,708
A.P. Green Refractories Canada Ltd.....	2,603
A.S.M. Manufacturing Co.....	3,049
Abex Industries of Canada Ltd.....	2,062
Accuracy of Canada Ltd.....	11,282
Acres Canadian Bechtal.....	2,112
Adams Brans Ltd.....	2,123
Addo X Canada Ltd.....	3,511
Adressograph Multigraph of Canada Ltd.....	6,188
Ahearn & Soper Ltd.....	1,351
Air Canada.....	200,174
Air King Ltd.....	22,358
Ajax Magnethermic.....	1,284
Akhurst U.B.J. Machinery Ltd.....	2,255
Aladdin Industries Inc.....	3,630
Alaska Pictures Inc.....	3,055
Albany Felt Co. of Canada Ltd.....	8,854
Albert Associates, Louis.....	3,400
Alberta Government Telephones.....	2,387
Alcan Canada Products.....	2,036
Algoma Steel Corporation Ltd.....	10,639
Alien Thunder Productions.....	8,828
Allan Crawford Associates Ltd.....	27,283

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Allbright Platers Ltd.	7,412	Bell Canada	22,148
Alliance Cash Registers Co.	1,451	Bell Canada, Northern Electric Research Ltd.	6,183
Allied Chemical Canada Ltd.	1,989	Bellevue—Pathe Ltd.	1,008
Allis-Chalmers Canada Ltd.	1,518	Bell Helicopter Co.	3,345
Allis-Chalmers Rumely Ltd.	14,825	Bell & Howell Canada Ltd.	1,261
Allstate Insurance Co.	2,700	Bell Telephone Manufacturing Co.	10,383
Amatek Testing Equip. Systems	3,390	Bencor Int'l of Canada Contractor Ltd.	3,220
Aman Exploration	5,733	Bendix Commercial Service Corp.	12,274
Ambassador College	3,223	Bendix Field Engineering Corp.	11,296
Ameranda Minerals Corp. of Canada Ltd.	2,640	Beneke Industries Ltd.	3,539
American Biltrite Rubber Co.	1,787	Benn Iron Foundry Ltd.	10,593
American Can of Canada Ltd.	3,493	Bentheimer Engineering Co. Inc.	1,175
American Superior Electric	8,783	Bentley Nevada Corp.	5,426
Amerock Ltd.	2,865	Berg Mfg. Canada Ltd.	1,895
Ameron Pipe Lining Div.	5,362	Birmingham Construction Ltd.	1,314
Ametek Inc.	14,527	Bestpipe Limited	2,660
Amoco Canada Petroleum Co. Ltd.	8,503	Bethlehem Copper Corp. Ltd.	4,263
Ampex of Canada Ltd.	14,590	Biggar Industries Ltd.	2,015
Ampower Canada Ltd.	1,291	Binder Tool & Mold Ltd.	4,159
Anaconda Canada Ltd.	1,040	Black Clawson-Kennedy Ltd.	4,578
Analgas Systems Ltd.	1,515	Blackstone Industrial Products Ltd.	68,080
Albin Anderson Manager, Customer Service Auto-		Blackwood Hodge Quebec Ltd.	5,631
metrics	1,521	Blaines Plastics Co. Ltd.	1,242
A.E. Anderson Ltd.	2,782	Blue Water Ferry Ltd.	4,248
Annual Auto Sports Show	17,067	Boeing of Canada Ltd.	6,641
Applied Electronics Ltd.	5,580	Bolt Beranek & Newman Inc.	1,642
Aptec Engineering Ltd.	4,666	Borden Chemical Co. (Canada) Ltd.	93,406
Aquatic Weed Control Co.	4,809	Boston Gear Division	1,058
Arctic Enterprises	3,759	Bowmar Canada Ltd.	2,979
Arctic Marine	1,516	Bow Plastics Ltd.	13,969
Armstrong Cork Canada Ltd.	14,198	Bracell Petroleum Ltd.	1,942
Arrow Hart of Canada Ltd.	6,201	Braincon Corp.	2,493
Asea Ltd.	1,662	Branson Instruments Co. Ltd.	6,685
Ashton Equipment	1,550	Bravo Cement Contracting Ltd.	1,003
Ateliers du Cinéma Québécois	44,870	British Columbia Television Broadcasting Systems Ltd.	300,471
Atlantic Aviation Canada Ltd.	4,676	British Leaf Tobacco Co. of Canada Ltd.	1,141
Atmospheric Environment Services	2,153	Brodie Industries	1,413
Atomic Energy of Canada	9,352	Brooks Instruments—Division of Emerson Electric Canada Ltd.	2,893
Audit Bureau of Circulations	2,110	Brown Boggs Foundry & Machine Co. Ltd.	1,948
Aurora Plastics Canada Ltd.	119,607	Brown Boveri Canada Ltd.	2,259
Auto Metrics Co.	1,213	Bruel & Kjaer (Canada) Ltd.	17,000
Auto Pallets Boxes Ontario Ltd.	1,213	Budd Automotive Co. of Canada Ltd.	30,274
Automatic Electric Canada Ltd.	1,380	Bulk Carriers Ltd.	19,761
Automatic Electronic Systems Inc.	1,703	Bulova Watch Co. Ltd.	6,916
B.B.C. Broadcasting Corp.	10,537	Bunker Ramo (Canada) Ltd.	7,096
B.C. Hydro Power Authority	7,899	Burrroughs Business Machine Ltd.	2,505
B.H.W. Distributors Eastern Canada Ltd.	93,406	Butler Metal Products Co. Ltd.	2,863
B.O.A.C.	19,499	Byron Jackson Division—Borg Warner (Canada) Ltd.	8,137
Babson Bros.	1,289	C.A.E. Electronics Ltd.	30,975
Bach-Simpson Ltd.	1,047	C.A.E. Industries Ltd.	17,616
Barber Die Casting Co. Ltd.	8,636	C.A.E. Metaltest Ltd.	15,938
Barber Industries	2,945	CESSCO—Division of Robert Morse Corp.	6,286
Batson Yarns & Fabric Machy. Group Inc.	2,260	C.F.Q.C.—T.V.	1,042
Bauer Bros. of Canada Ltd.	3,688	C.F.T.O. T.V. Ltd.	17,704
Bausch & Lomb Optical Co. Ltd.	2,090	C.F.T.R. Rogers Broadcasting Ltd.	2,970
Bay Concrete Products Ltd.	29,164	C.H.C.H.—T.V.	16,886
Bear Tools Co. Ltd.	1,378	C.I.G. Ltd.	3,155
Beckman Instruments Inc.	33,753	C.K.C.O. T.V.	10,104
Bedford Industries Ltd.	76,010	C.K.L.W. T.V.	20,925
Bedford Plastics Ltd.	2,071	C.M.I. Films	1,935
Bell Aerospace Canada, Division of Textron Canada Ltd.	1,181	C.P. Air	83,778
		C.R.S. Production Inc.	2,394
		Calais Water & Power Co.	7,466
		Caldwell AV Equipment Co. Ltd.	4,519

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

Calmor Plastics Canada Ltd.	7,944	Chevron Oil Co.	5,383
Canada Farm and Industrial Equipment.	1,081	Chicago Metallic Western Hemisphere Ltd.	10,896
Canada Packers Ltd.	7,320	Christie Brown & Co. Ltd.	1,318
Canada Plastic Containers Ltd.	64,218	Chrysler Canada Ltd.	17,853
Canada Tool Co. Ltd.	3,224	Cincinnati-Milacron Canada Ltd.	22,564
Canadair Ltd.	6,347	Cinema Video Communications.	37,709
Canadian Academy of Languages Co. Ltd.	10,974	Circle F (Canada) Ltd.	1,929
Canadian Admiral Corp. Ltd.	5,571	Clark Ltd., Alex. L.	1,552
Canadian Air Force, Base Commander.	7,974	Clark Equipment of Canada Ltd.	17,651
Canadian Baker Perkins Ltd.	11,763	Clark, F. (Rev.)	2,575
Canadian Blower & Forge Co. Ltd.	3,646	Clayton, George D. & Associates.	6,076
Canadian Broadcasting Corp.	6,093	Clarence Teach Farms Ltd.	1,128
Canadian Cellulose Co. Ltd.	6,821	Cleaver Brooks of Canada Ltd.	12,459
Canadian Cutting Core.	7,566	Closed Circuit T.V. Co.	22,367
Canadian Dynamics Ltd.	2,868	Coil Winding Equipment Co. Inc.	4,128
Canadian Exploration Ltd.	2,902	Cole-Division of Litton Business Equip. Ltd.	2,874
Canadian Filters Ltd.	2,150	Coleco Canada Ltd.	8,657
Canadian Fran Ltd.	41,803	Collins Radio Co. of Canada Ltd.	10,760
Canadian General Electric Co. Ltd.	564,366	Color Plast Ltd.	2,733
Canadian Helium Ltd.	10,858	Colt Industrial Power Systems.	1,415
Canadian Ingersol-Rand Co. Ltd.	4,582	Colt Industries Canada Ltd.	3,258
Canadian Johns Manville Co. Ltd.	7,677	Columbia Manufacturing Co. Ltd.	5,692
Canadian Kenworth Ltd.	3,117	Columbus Heating & Ventilating.	1,114
Canadian Marconi Co.	7,932	Combined Market Quotations.	7,945
Canadian Montana Gas.	1,579	Cominco Ltd.	9,284
Canadian Motor Lamp Co. Ltd.	15,356	Commander Aviation Ltd.	2,332
Canadian Motorola Electronics Ltd.	7,279	Commercial Industrial Enterprises.	17,371
Canadian National.	8,789	Compact Services.	1,008
Canadian Q.C.R. Concepts Ltd.	2,932	Computer Design.	1,798
Canadian Pacific Railway Co.	37,165	Computer Resources.	5,221
Canadian Pneumatic Tool Co. Ltd.	11,828	Computer Servicers Canada Ltd.	3,227
Canadian Salt Co. Ltd., The.	1,128	Computing Devices of Canada Ltd.	47,751
Canadian Stackpole Ltd.	1,230	Comtest Communications Products Ltd.	1,706
Canadian Thermos Products Ltd.	39,422	Concrete Controls Corp.	2,662
Canadian Western Natural Gas Co. Ltd.	5,740	Concrete Pipe Co.	5,142
Canadian Wheat Board.	1,148	Conduits National Co. Ltd.	1,052
Canadian Wildlife Films.	15,766	Conquest of the Deep Ltd.	23,154
Canadian Worcester Controls Ltd.	18,605	Corp. of the City of Burnaby.	11,301
Canadyet Closures—Division of the International Silver Co. of Canada Ltd.	5,725	Consolidated Computer Ltd.	6,271
Candid Photography.	7,625	Consolidated X-Ray Ltd.	1,033
Can Drive Services Ltd.	1,360	Construction Equipment Co.	4,799
Canplas Industries Ltd.	140,180	Constructions Ferroviaires N.K. Du Québec.	119,713
Canron Ltd.	5,345	Consumer's Glass Co. Ltd.	1,056
Cantech Controls Ltd.	10,649	Continental Can Co. of Canada Ltd.	4,448
Canteltech Ltd.	17,224	Control Data Canada Ltd.	8,505
Capital Equipment Ltd.	1,386	Cooper-Bessemer of Canada Ltd.	3,859
Carleton Instruments Ltd.	1,431	Cooperheat Canada Ltd.	4,996
Carzol Plastic Corp.	9,473	Corning Glass Works of Canada Ltd.	42,365
Cascade Electronics Ltd.	2,052	Corvec Medical Equipment.	2,793
Caterpillar of Canada Ltd.	3,268	Coulter Manufacturing Ltd.	2,383
Caterpillar Tractor Co.	37,199	Craigmont Mines Ltd.	3,166
Center Tool & Mold Co. Ltd.	1,300	Crawford-Bardoo Ind. Ltd.	3,601
Central Canada Exhibition Association.	6,337	Creative Workshop Ltd.	9,401
Central Dynamics Ltd.	15,898	Cristan Construction Co. Ltd.	2,873
Centralab Canada Ltd.	4,434	Crown Controls Mfg. Ltd.	1,269
Central Engineering Co. Inc.	7,950	Culligan of Canada Ltd.	1,764
Central Rigging & Contracting.	40,643	Cummins Diesel of Canada Ltd.	1,061
Cercast Inc.	1,081	Cyanamid of Canada Ltd.	4,813
Ceres Stevedoring Co. Ltd.	27,337	D. W. Court & Co. Ltd.	1,394
Checkpoint Systems Inc.	7,271	Daal Plastics Ltd.	18,394
Cherry Hill Golf Club.	3,997	Daisy/Heddon Ltd.	11,390
		Dana Corp. Toledo Division.	4,339
		Danline Canada Ltd.	13,077
		Data Disc Inc.	1,998
		Datagraphics.	1,741
		Davenhauer Mfg. Co.	1,108

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Davidson Rubber Co. Inc.	2,376	Eimco Envirotech Ltd.	3,513
Daymond Ltd.	36,122	Ekco Canada Ltd.	39,308
Decor Metal Products Ltd.	1,469	Eldon Industries of Canada Ltd.	2,074
Deere, John Ltd.	6,249	Eleco Industries Ltd.	1,070
de Havilland Aircraft of Canada Ltd., The	4,625	Electro Rents (Canada) Ltd.	16,445
De Laval Co. Ltd.	1,646	Electrohome Ltd.	5,155
Delta Airlines	2,422	Electronetic Systems Ltd.	2,887
Denlen Electronics Corp. Ltd.	8,230	Electronic Industries Corp.	1,144
Dent & Vallis (Canada) Ltd.	2,119	Electronic Modules Corp.	1,058
Department of Consumer & Corporate Affairs	1,584	Eltra of Canada Ltd.	2,753
Department of Energy, Mines & Resources	3,038	Emerick Plastics Ltd.	5,750
Department of National Defence	6,487	Emerson Plastics	1,508
Dewar Insulations	1,863	Endress, George W. Co. Ltd.	26,543
Diamond National of Canada Ltd.	9,588	Enflo Canada Ltd.	1,520
Digital Data System Corp.	2,069	Ensile Limited	14,127
Digital Development	1,178	Entreprise de Conférence	6,703
Digital Equipment of Canada Ltd.	29,744	Entrex of Canada	10,073
Digital System	1,649	Esco Ltd.	1,761
Doble Engineering Co.	8,027	R. Escott	1,233
Dodge Canada	1,058	Esna Ltd.	1,322
Dodwell & Co. Ltd.	9,289	Eso Research	1,196
Doehler-Canada Ltd.	1,284	Evans Rule Co. Ltd.	6,500
Dominion Cellulose	2,911	Euclid Canada Division White Motor Corp.	1,554
Dominion Comb & Novelty Co., The	3,472	EX-CELL-O Corp. of Canada Ltd.	2,398
Dominion Foundries and Steel Ltd.	11,562	Execaire Aviation Ltd.	3,721
Dominion Glass Co. Ltd.	7,059	Exeltronic Ind. Ltd.	7,759
Dominion Lock Co. Ltd.	1,239	F.M.C. Corp., John Beam Div.	3,264
Dominion Steel & Coal Corp. Ltd.	2,309	F.W.I. Canada Ltd.	1,828
Dominion Tape of Canada Ltd.	1,644	Faberge of Canada Ltd.	4,163
Domtar Packaging Ltd.	4,770	Fahrallloy Wisconsin Ltd.	4,742
Domtree Sales Ltd.	1,541	Farinon Electric Canada Ltd.	4,797
Domshy Industries Ltd.	2,432	Fauteux Building Supplies Ltd.	2,294
Don Meier International Ltd.	2,280	Fedder Data Centers of Canada Ltd.	3,018
Donn Products (Canada) Ltd.	36,252	Federal Gages Canada Ltd.	2,356
Do-Ray Lamp Co. (Canada) Ltd.	2,426	Federal Sign & Signal Corp.	2,201
Dorr-Oliver-Long Ltd.	9,363	Federated Co-operatives Ltd.	3,952
Douglas Aircraft Co. of Canada Ltd.	5,264	Ferranti-Packard Ltd.	1,316
Doug Little Contracting Ltd.	1,016	Fife Corp.	11,581
Doveris Per Kup Ltd.	5,455	Finning Tractor (1959) Ltd.	3,946
Dowell of Canada	1,159	Firestone Tire and Rubber Co. of Canada Ltd.	8,939
Dresser Clark Division—Dresser Industries	2,433	Fisher Gauge Ltd.	5,501
Duke Lawn Equipment Ltd.	3,085	Forano Ltd.	9,668
Dunbar Kapple Co.	8,362	Ford Motor Co. of Canada Ltd.	21,569
Dunlop Canada Ltd.	2,979	Fording Coal Ltd.	33,243
Du Pont of Canada Ltd.	18,102	Formold Plastics of Canada Ltd.	19,613
Dynared Co.	2,911	Forestry Equipment Div. of Eaton Gale Ltd.	20,265
E.R.A. Instruments Ltd.	1,365	Formpac Canada Ltd.	10,333
E.S.B. Canada Ltd.	4,403	Foster, Co. L.B.	42,002
Eagle Electric Canada Ltd.	4,560	Foster Wheeler Ltd.	4,526
Eagle/North Rite, Division of Berol Corp.	2,204	Four Star International Productions	26,250
Eagle Toy Ltd.	19,278	Foxboro Co. Ltd., The	29,236
Eastern Steel Products Ltd.	13,120	Franklin Mfg. Co. (Canada) Ltd.	24,801
East Side Plating (Canada) Ltd.	1,354	Fromson Heat Transfer Ltd.	5,574
East Side Stamping Co. Ltd.	16,045	Fuller Brush Co. Ltd.	5,320
Eaton Co. Ltd., T.	2,039	Fundy Contractors Ltd.	11,894
Eaton Yale Ltd.	6,613	G.T.E. Automotive Electric (Canada) Ltd.	1,539
Eaz-Lift Spring Corp. (Canada) Ltd.	4,640	Galco Food Products Ltd.	2,581
Ecodyne Ltd.	1,613	Gandolf	2,652
Eddy Co., The E.B.	41,038	Garaventa Corp.	5,955
Eddy Forest Products Ltd.	10,490	Garrett Mfg. Ltd.	7,889
Edwards of Canada—Unit of General Signal of Canada Ltd.	3,012	Gay Lea Foods	1,476
		General Atronics Corp.	4,695
		General Data Comm. Industries Ltd.	4,034
		General Electric Co., U.S.A.	19,296
		General Films Ltd.	3,767
		General Motors of Canada Ltd.	135,744

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

General Motors Canada Ltd., Diesel Div.....	31,553	Imco Container (Canada) Ltd.	41,476
General Plastics Co. Ltd.....	1,346	Imperial Oil Ltd.....	20,485
General Radio Canada Ltd.....	1,686	Imperial Oil Enterprises Ltd.....	1,889
General Refractories of Canada Ltd.....	1,012	Imtex Machinery Ltd.....	1,539
General Riggers & Erectors of Canada Ltd.....	34,864	Indfor Equipment Ltd.....	4,624
General Signal Appliance Ltd.....	9,087	Inflico Canada Ltd.....	1,305
Geni International Home Parties.....	1,186	Indiana Steel Products Co. of Canada Ltd.....	6,233
Gentil Plastics Ltd.....	5,269	Instron (Canada) Ltd.....	1,025
Geo. Space Canada Ltd.....	2,455	Instronics Techno Products Ltd.....	5,751
Georgian Plastics Ltd.....	11,173	Integrated Plastics Ltd.....	3,853
Goodrich, B. F. Co. Canada Ltd.....	3,230	Inter Data.....	1,214
Goodyear Tire & Rubber Co. of Canada.....	98,346	Intercraft Industries of Canada Ltd.....	2,421
Gorrie Advertising Services.....	1,790	International Games of Canada Ltd.....	4,943
Gould Mfg. of Canada Ltd.....	2,930	International Good Music Ltd.....	18,558
Graco Pumps of Canada Ltd.....	1,165	International Harvester Co. of Canada Ltd.....	2,712
Great Atlantic and Pacific Co. of Canada Ltd., The.....	2,644	International Nickel Co. of Canada Ltd., The.....	4,202
Greater Vancouver Water District.....	21,622	International Power & Engineering.....	3,184
Greyhound Computer of Canada Ltd.....	2,529	International Video Corp. of Canada Ltd.....	1,477
Guardian Inspection Service Ltd.....	1,051	Interprovincial Pipe Corp. of Canada Ltd.....	57,054
Gulf Oil Canada Ltd.....	26,000	Iona Regina Ltd.....	4,018
Hal Roach Studios.....	14,930	Irving Refining Ltd.....	9,445
Hall Lamp Co. of Canada Ltd.....	1,826	Irwin Toy Ltd.....	67,949
Halpen Engineering Ltd.....	3,403	J.L. Plastics Ltd.....	2,507
Handy Products Co. Ltd.....	1,219	Jacuzzi Canada Ltd.....	9,120
Hanger, Mr. (Que) Ltd.....	8,849	Javelin Paper Corp. Ltd.....	2,856
Hanover Travel Service.....	14,515	Jay Industries Inc.....	52,207
Harris Industries Inc.....	1,081	Jay Plastics Co. Ltd.....	89,007
Harris, Mr. Richard.....	1,014	Jax Molds and Machine Ltd.....	1,900
Harvey Hubbell of Canada Ltd.....	4,687	Jespersen-Kay Modular Construction Ltd.....	24,676
Hasbro Industries (Canada) Ltd.....	20,118	Jo-Ad Industries Ltd.....	1,437
Hayhurst Co. Ltd., F. H.....	58,812	Johnston Controls Ltd.....	4,936
Helisolair Ltd.....	1,165	Johnston Equipment Co., G.N.....	1,338
Henkels & McCoy Inc.....	6,773	Johnston Nyquist Inc.....	1,740
Hermes Electronics Ltd.....	5,501	K.L.M. Royal Dutch Airlines.....	2,476
Heroux Ltd.....	1,596	K-S-H Canada Ltd.....	14,718
Hewitt Equipment (1971) Ltd.....	1,850	Kaiser Resources Ltd.....	6,538
Hewlett-Packard Canada Ltd.....	94,822	Kamyr Inc.....	1,742
Hoke Controls Ltd.....	1,264	Keen Charles D.....	9,014
Holderbank Technical Services.....	1,195	Kelly Douglas Co.....	3,703
Holmes Foundry.....	6,503	Kelvin Hughes Co.....	1,023
Holophane Co. Ltd.....	34,884	Kendan Mfg. Ltd.....	1,902
Holt Instrument Laboratories.....	1,505	Kenner Products (Canada) Ltd.....	39,100
Holt Renfrew Co. Ltd.....	21,953	Kent Cambridge Ltd.....	1,553
Homeshield Industries Ltd.....	3,757	Keuffel & Esser of Canada Ltd.....	2,212
Honeywell Controls Ltd.....	15,514	Kimball Systems, Division Litton Business Equipment Ltd.....	3,057
Hooker Chemicals Ltd.....	1,352	Kimberley-Clark of Canada Ltd.....	16,108
Hotwork Inc.....	2,033	King Enterprises.....	2,239
Houdaille Machine Tools of Canada.....	2,436	Knight Canadian Ltd.....	1,342
Howden and Pearson of Canada Ltd., James.....	1,082	Kodak Canada Ltd.....	21,785
Hughes Aircraft International.....	3,522	Kollmann, Ridgid.....	1,587
Hunter Associates Laboratory Inc.....	1,967	Kongsburg Systems Ltd.....	4,358
Huron Steel Products Co. Ltd.....	63,292	Kraft Foods Ltd.....	6,653
Huyck Canada Ltd.....	1,839	Kraft Machinery Ltd.....	9,417
Hydro Electric Power Commission of Ontario, The.....	3,016	Krohne & Porter Corp.....	1,843
Hydro-Québec.....	5,603	Kruger Pulp & Paper Ltd.....	2,282
I.B.M. Canada Ltd.....	51,982	L & A Products.....	1,240
I.R.D. Mechanalysis Div.....	2,406	L.M.D. Instrumentation Ltd.....	6,931
I.T.T. Co.....	5,248	Lamb, F. Jos. Co. (Canada) Ltd.....	1,878
I.T.T. Canada Ltd.....	12,686	Laser Alignment of Western Hemisphere Inc.....	1,340
Ideal Builders Hardware Corp.....	4,802	Laubis, T.....	1,330
Ideal Toy Co. of Canada Ltd.....	26,869	Laurion Equipment Ltd.....	2,468
Image Research Ltd.....	2,676	Laverdure, J.C. Inc.....	3,062
		Lawrence Jayne.....	1,568
		Lear Siegler.....	10,770
		Leigh Instruments Ltd.....	1,144

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Leisure Dynamics of Canada Ltd.	12,166	Motorola Military & Aerospace Elect. of Canada	33,424
Leitz Canada Ltd., Ernst.	5,356	Motor Wheel Corp. of Canada Ltd.	17,803
Levine A.	3,312	Motor Wheel Industries Ltd.	14,134
Liberty Mutual Insurance Co.	16,233	Mould Tek Industries Ltd.	1,040
Lin-Dor Labs. Ltd.	5,142	Mueller, Mr. Gordon	2,330
Lines Bros. Canada Ltd.	11,979	Muirhead Systems Ltd.	4,295
Liquid Carbonic Canada Ltd.	1,392	Mumac International Ltd.	2,529
Litton Business Equipment Ltd.	1,654	Municipal Tank Lines Ltd.	3,249
Litton Systems (Canada) Ltd.	6,698	Munro Games Ltd.	7,247
Lockport Felt Ltd.	1,232	Mussens Equipment Ltd.	99,283
Lockwood Survey Corp. Ltd.	2,856	Mutch Distributing Co. Ltd., A.B.	2,564
Log Eltronics Inc.	2,742	N.B. Broadcasting Co. Ltd.	5,060
Lux Time (Canada) Ltd.	7,148	N.B. Electric Power Commission	2,080
M.A.I. Canada Ltd.	2,525	N.B. Telephone Co. Ltd.	9,268
M.G.M. Brakes Ltd.	6,001	Napanea Industries (1962) Ltd.	3,579
M.P. Industrial Mills Ltd.	1,335	Nashua Canada Ltd.	1,234
M.S.C. Electronics Ltd.	7,626	National Aeronautical Research	2,505
Mack Trucks Mfg. (Canada) Ltd.	49,591	National Auto Radiator Mfg.	41,882
MacMillan Bloedel Ltd.	5,994	National Cash Register Co. of Canada Ltd., The	51,053
Magna Electronics Corp. Ltd.	1,739	National Film Board of Canada	8,157
Magnetic Metals of Canada Ltd.	3,854	National Supply Co. Ltd.	2,982
Maine & New Brunswick Electrical Power Co. Ltd.	9,514	Neeco Industries Ltd.	1,094
Mandrell Canada Ltd.	9,939	Nelson Stud Welding Ltd.	2,257
Man-Zyme Sales Ltd.	5,219	Neptune Meters Ltd.	2,033
Marx & Co. Canada Ltd., Louis	82,395	Newcor Canada Ltd.	3,881
Massey-Ferguson Industries Ltd.	2,795	Nielson, William Ltd.	1,521
Mattel Canada Ltd.	2,005	Noble, F. H. & Co. (Canada) Ltd.	2,304
McCaig Racing Enterprises	4,410	Noranda Metal Industries Ltd.	1,403
McCain Foods Ltd.	5,875	Noranda Mines Ltd.	2,274
McDonnell Douglas Corp.	1,670	Nordair Ltd.	6,354
McGraw-Edison of Canada Ltd.	3,140	Nordberg, Div. of Rex Chainbelt Inc.	4,882
McKenzie Air Ltd.	17,700	Nordex Explosives Ltd.	6,630
McKinnon Industries	1,053	North American Plastics Co. Ltd.	10,325
McKinsey & Co. Inc.	1,155	North American Rockwell of Canada Ltd.	30,460
Mears/Vulcan Heel, Div. of Canada Last Co. Ltd.	18,783	North Rite Mfg. Co. Ltd.	2,613
Measurux Corp. of Canada	9,504	Northern Door & Hardware Co.	1,030
Medi Computer	7,768	Northern Electric Co. Ltd.	15,342
Meeker Shows	8,947	Norwood Foundry Ltd.	1,852
Megatronix Ltd.	1,073	Nova Scotia Power Commission	2,506
Melet Plastics Ltd.	2,495	Nutone Electrical Mfg. Co. Ltd.	1,389
Melpaul Utilities Equip. Ltd.	9,222	O. & W. Electronics Ltd.	1,051
Ménard Jean-Paul	14,028	Okanagan Helicopter Ltd.	2,765
Mendler Manufacturing Co. Ltd.	3,393	Olivetti Canada Ltd.	1,128
Mercury Marine Ltd.	1,641	Ontario Harvestore Systems Inc.	3,542
Merrill, Lynch, Pierce, Fenner, Smith	3,349	Ontario-Minnesota Pulp and Paper Co. Ltd.	6,564
Mesam Supply Ltd.	1,433	Ontario Northland R.R.	24,942
Michelin Tire Mfg. Co. Canada Ltd.	1,442	Otaco Ltd.	1,594
Micromatic Hone Ltd.	2,360	Outboard Marine Corp. of Canada Ltd.	5,355
Microsystems International Ltd.	16,108	Overhead Door Co. of Canada Ltd.	1,847
Midland Industries Ltd.	16,396	Owatonna Mfg. Co. Ltd.	2,698
Midland-Ross of Canada Ltd.	2,773	P.A. Canada Div., Schlumberger of Canada Ltd.	12,707
Miles Laboratories Ltd.	3,952	Parcel, Gary	1,153
Miller Fluid Power (Canada) Ltd.	7,347	Pacific Western Airlines	105,882
Milton Roy Industries Ltd.	1,718	Pan Canada Associated Contractors Ltd.	16,333
Ministry of Transport	7,303	Parker Brothers Games Ltd.	24,677
Minnesota Mining & Mfg. of Canada Ltd.	21,522	Parker-Hannifin (Canada) Ltd.	3,024
Mobile Plastics Co. Ltd.	1,316	Pass Assoc., Wm.	2,269
Mohawk Data (Canada) Ltd.	1,003	Patchoque Plymouth, Div. of Amoco Canada Petro-	
Mohr, John & Sons	2,007	leum Co. Ltd.	5,272
Monsanto Canada Ltd.	3,845	Paulin Chambers Co. Ltd.	1,347
Morvue Inc.	2,596	Peace River Films	10,437
Motorola Electronic Sales Ltd.	5,535	Peerless Plastics Ltd.	7,445
		Pellen Chemotex Tiles Ltd.	1,216
		Perfect Circle—Victor Div. Hayes-Danna Ports Co.	
		Ltd.	3,369
		Petrolite Corp.	2,751

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Philco Ford of Canada Ltd.	26,958	Ryder, J. H. Machinery Co., Eastern Ltd.	1,937
Philips Drill Co. of Canada	1,105	S. & C. Electric Canada Ltd.	23,654
Philips Electronics Industries Ltd.	22,132	SF Products Canada Ltd.	1,667
Phillips-Lau Products Ltd.	2,625	Salsbury Industries Div. I.S.C. Inst. Systems	3,777
Picker Nuclear Corp.	1,189	Sanders Associates Inc.	2,861
Pierce, Yee & Associates of Canada Ltd.	1,925	Sanders Data Systems	3,354
Pitney Bowes of Canada Ltd.	1,304	Sangamo Co. Ltd.	6,249
Plax Canada Ltd.	192,708	Sanitherm Engineering Ltd.	1,804
Playco Ltd.	2,563	Sask. Hereford Breeders Association	1,530
Plessey Canada	2,535	Schabland Scientific Leasing	2,230
Polytainers Ltd.	1,132	Scherer Canada, R.P.	3,327
Potter Data Products Canada Ltd.	2,753	Schlegel Co. (Canada) Ltd.	1,395
Potterton Products	1,157	Schlumberger of Canada Ltd.	2,001
Prairie Farm Power Ltd.	1,163	Scintrex Ltd.	1,256
Price Co. Ltd., The	1,999	Scott Paper Ltd.	2,842
Price (Nfld.) Pulp & Paper Ltd.	1,355	Seaforth Plastics	9,124
Procter and Gamble Co. of Canada Ltd.	7,790	Seal-Spout of Canada Ltd.	2,061
Proctor-Lewyt, Div. of S.C.M. (Canada) Ltd.	3,232	Sealed Power Corp. of Canada Ltd.	1,183
Production Contemporaines Enrg.	3,341	Sehl Engineering Ltd.	15,485
Professional Welding	1,085	Servo Corporation of America	1,347
Promotions Inc.	16,264	Shafer Valve Co. of Canada Ltd.	3,844
Provincial Bldg. Co. Ltd.	118,256	Sharp Associates, I.P. Ltd.	3,066
Prudential Insurance Co.	12,243	Shell Canada Ltd.	6,176
Pumps & Softeners Ltd.	1,013	Sheller Globe of Canada Ltd.	1,487
Purvis Ritchie Sales Ltd.	2,487	Shelley Ltd., R.G.	5,199
Pye Electronics Ltd.	1,955	Shelman, Albert	2,424
Quebec Show Car Assoc.	8,496	Shibaden Corp. of America	5,187
Questor Surveys Ltd.	10,704	Showalter Agencies Ltd.	7,742
Quindar Products Ltd.	1,334	Siemens Canada Ltd.	1,421
R.C.A. Ltd.	16,271	Sierra Research Corp.	3,333
R.O.R. Associates Ltd.	9,589	Sigma Tool & Machinery Co.	3,702
Radio Engineering Products Ltd.	2,005	Silbrico Corp.	8,076
Railway & Power Engineering Corp. Ltd.	1,388	Simon Fraser University	3,115
Randall Hood	1,089	Simpson Co. Ltd., Robert	17,334
Rank Precision Ind. Ltd.	24,448	Singer Co. of Canada Ltd.	1,236
Ray Plastics Ltd.	1,431	Smith Kline & French Canada Ltd.	5,689
Ray Proof Corp.	1,301	Smith's Industries Ltd., N.A.	1,691
Rayonier Canada Ltd.	56,915	Smithers Flour & Feed	2,255
Raytheon Canada Ltd.	6,892	Somerville Plastics Ltd.	8,685
Raytheon Marine Co.	1,306	Southwest Research Institute	3,045
Recognition Equipment Ltd.	17,953	Sovereign Seat Cover Mfg. Ltd.	1,625
Record Plant-Warner Brothers	29,493	Space Research Corp.	16,560
Reflex Corp. of Canada Ltd.	11,051	Spacerays Inc.	1,526
Reliable Communications & Power Prod. Ltd.	2,034	Spar Aerospace Products Ltd.	4,294
Reliable Toy Co. Ltd.	7,035	Sparten Control Ltd.	8,467
Reliance Electric (Canada) Ltd.	3,309	Spectra Research Ltd.	6,251
Reliance Truck Electric Ltd.	1,088	Speed Sport Enterprises Ltd.	27,192
Revel International	3,042	Square D Co. of Canada Ltd.	3,866
Reynolds Extrusion Co. Ltd.	1,928	Standard Oil Co. of B.C.	10,420
Robbins & Myers Co. Canada Ltd., The	1,485	Stanley-Berry Ltd.	4,549
Robot Control Co.	2,263	Stanley Door Systems Ltd.	2,882
Rockwell Mfg. Co. of Canada Ltd.	6,661	Stanley Works of Canada Ltd., The	3,286
Rodco Enterprises Inc.	1,784	Star Bulk Shipping Co. Ltd.	2,432
Rolax Watch Co. of Canada Ltd., The	14,226	Stelhamer Lloyd	1,480
Rolls-Royce (Canada) Ltd.	29,500	Sterisystems Ltd.	2,688
Ron Stewart Evan. Assn.	1,238	Sterner Industries Ltd.	1,226
Rosite Canada Ltd.	9,351	Steel Co. of Canada Ltd., The	6,353
Rotec Industries Inc.	8,447	Stewart-Warner Corp. of Canada Ltd.	3,527
Rotem Industrial Products Ltd.	2,543	Structural Dynamics Research Corp.	17,762
Rowbatham, M.A.E.	1,414	Subterranean Inc.	2,541
Rubbermaid (Canada) Ltd.	149,506	Sulzer Bros. Canada Ltd.	5,623
Rusint Electronics Sales Canada Ltd.	1,008	Sun Rype Products Ltd.	4,242
		Sunbeam Corp. (Canada) Ltd.	28,956
		Sundstrand Data Control Inc.	2,362
		Super See'r of Canada	6,814
		Superior Continental Canada	1,870

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Surridge Ltd., Fred.....	6,188	Univac Division, Sperry Rand Canada Ltd.....	1,071
Suzuki Motor Co., U.S.....	1,346	University Computing Canada Ltd.....	3,342
Symak Sales Co. Ltd.....	2,027	University Hospital (London).....	1,524
Synth Co. Canada Inc.....	1,851	University of Toronto.....	2,097
Syroco Canada Ltd.....	40,454	Upton Bradeen & James Ltd.....	7,426
Systi-matic Co.....	1,794	Utah Mines Ltd.....	1,247
T.R.W. Communications, Div. of T.R.W. Canada Ltd.....	12,154	Valenite-Modco Ltd.....	35,009
T.R.W. Systems Group.....	2,653	Vapor Canada Ltd.....	1,385
Take Ten Production.....	1,472	Varian Associates of Canada Ltd.....	40,724
Tasker Industries.....	9,185	Veeder Root of Canada Ltd.....	7,840
Taylor Electric Mfg. Co. Ltd.....	5,433	Venco Metal Ltd.....	4,069
Taylor School Bus Sales.....	11,328	Vestshell Inc.....	2,915
Technolak Ind. Ltd.....	2,900	Vibrotek Ltd.....	18,386
Tek Hughes Products Ltd.....	1,226	Vickers Division, Sperry Rand Canada Ltd.....	2,724
Teknor Apex.....	15,033	Victoria Engineering Co.....	1,009
Tektronix Ltd.....	2,735	Victoria Machinery Dept.....	1,395
Telecommunications Technology.....	3,019	Volvo (Canada) Ltd.....	9,079
Teledyne Geotech.....	3,707	W.A.G. Canada Ltd.....	19,970
Telestat Canada.....	31,662	W. H. Cunningham & Hill Ltd.....	3,115
Teletype Corp.....	4,126	W. R. Grace Co. Ltd.....	5,366
Telso Products Ltd.....	6,378	Wabco Ltd.....	4,185
Tentron Electronics Ltd.....	2,262	Wahl Clipper Corp. of Canada Ltd.....	4,631
Tenant Company.....	1,408	Wajox Industries Ltd.....	2,908
Tessler Bros.....	1,407	Walbar Machine Prod. of Canada Ltd.....	20,807
Texaco Canada Ltd.....	1,254	Walt Disney Productions.....	20,379
Texas Nuclear.....	5,411	Warner Bros. Pictures.....	14,250
Thames Television.....	9,661	Weatherol Canada Ltd.....	1,217
Théâtre du Nouveau Monde.....	1,780	Welding Inc.....	3,123
Thermal Dynamics Corp.....	2,838	Welles Corp. Ltd.....	1,680
Therm-O-Disc (Canada) Ltd.....	1,682	Wells Television Ltd.....	2,822
Thoeman, Mr. Heiner.....	1,899	Welmet Ind. Ltd.....	1,659
3 M Company Ltd.....	2,009	West Coast Salvage & Contracting.....	1,087
Thomson Electrical Works Ltd.....	2,317	Westcoast Transmission Co. Ltd.....	3,046
Tomorrow Entertainment Inc.....	21,626	Western Geophysical Co. of Canada.....	6,383
Tonka Corp. Canada Ltd.....	582,568	Western Harvester Ltd.....	4,142
Torin Mfg. (Canada) Ltd.....	29,206	Western Peat Moss Ltd.....	1,308
Trane Co. of Canada Ltd.....	1,254	Westinghouse Canada Ltd.....	14,227
Trans Pacific Container Terminal.....	10,348	Westinghouse Electric Corp.....	1,011
Transair Ltd.....	3,388	Weyerhaeuser Canada Ltd.....	1,186
Transogram Canada Ltd.....	8,933	Wheaton Plastics Co.....	2,246
Transworld Communications Systems Inc.....	1,498	White Motor Co. of Canada Ltd.....	17,298
Tridon Ltd.....	1,053	Whittaker Electronics Ltd.....	2,990
Trim Trends Canada Ltd.....	1,408	Wilding Inc., Division of Bell and Howell Canada Ltd.....	3,016
Tri-Sure Products Ltd.....	1,824	Wilfert Ltd., J. S.....	2,373
Trow, W. Associates.....	2,424	Williams Machinery Co. Ltd., A. R.....	2,581
Truckway Transport Ltd.....	4,372	Williams Research Corp.....	1,526
Truckweld Equipment Ltd.....	4,368	Williams & Wilson Ltd.....	3,217
Tucker Plastic Prod. Ltd.....	60,268	Windsor Bumper Co. Ltd.....	16,783
Tupperware Home Parties Ltd.....	749,732	Wizan Productions.....	53,146
Tyco Canada Ltd.....	2,149	Wolverton of Trans. Products, H. D.....	1,403
Unimation Inc.....	5,933	Woodbridge Moulded Products Ltd.....	11,539
Union Carbide Canada Ltd.....	2,911	Woodhead Industries Canada Ltd.....	1,639
Uniroyal Ltd.....	1,915	Woodstream Corp.....	29,091
Unistrut of Canada Ltd.....	7,624	Woolley Co. Ltd., Glenn S.....	2,838
Uniswitch of Canada Ltd.....	1,651	World Wide Church of God.....	33,363
Unit Rig & Equipment Co. (Canada) Ltd.....	4,141	Worthington (Canada) Ltd.....	1,724
United Air Lines.....	10,779	Yarrows Ltd.....	9,859
United Aircraft of Canada Ltd.....	11,090	You Asked For It (T.V. Production).....	6,492
Uni-Tel Ltd.....	22,956	Zero Mfg.....	1,051

11,325,570

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

The following remissions were granted on the recommendation of the Minister of Finance, the Minister of Industry, Trade and Commerce, and the Treasury Board, through the Machinery and Equipment Advisory Board, the stated purpose of which is to help Canadian manufacturers of automotive parts and accessories improve their competitive position by encouraging modernization and efficiency in their industry. The remissions cover a certain part of the customs duty and sales tax paid on machinery or equipment not available from Canadian producers for use in production of original equipment motor vehicle parts:

Bendix Automotive Canada Ltd., Windsor, Ont.....	42,837
Bombardier Limited, Valcourt, Que.....	2,194
Canadian Acme Screw and Gear Ltd., Toronto, Ont....	6,708
Chrysler Canada Limited, Windsor, Ont.....	9,889
Fab-Tec Manufacturing Processes, Windsor, Ont.....	6,916
General Motors of Canada Ltd., Oshawa, Ont.....	1,103
General Motors of Canada Ltd., St. Catharines, Ont	8,912
Hayes-Dana Limited, Thorold, Ont.....	2,117
F. Jos. Lamb Co. (Canada) Ltd., Windsor, Ont.....	7,001
LaSalle Machine Tool of Canada Ltd., Windsor, Ont	57,399
Motorwheel Industries, Chatham, Ont.....	4,925
Plasticast Die Casting of Noranda Copper Mills Ltd., Windsor, Ont.....	1,440
	<hr/> 151,441

The following remissions were granted on the recommendation of the Minister of Finance, the Minister of Industry, Trade and Commerce, and the Treasury Board under the Automotive Adjustment Assistance Program, the stated purpose of which is to help Canadian manufacturers of automotive parts and accessories improve their competitive position by encouraging modernization and efficiency in their industry. The remissions cover a certain part of the customs duty and sales tax paid on machinery or equipment not available from Canadian producers for use in production of original equipment motor vehicle parts:

General Motors of Canada Ltd. (formerly McKinnon Industries), St. Catharines, Ont.....	5,539
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Tariff item 41100—1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1972 to March 31, 1973, inclusive:

P.C. 1971—6/2712, December 14, 1971.....	27,058
P.C. 1972—847, May 2, 1972.....	375,678
P.C. 1972—1146, May 30, 1972.....	35,470
P.C. 1972—1391, June 30, 1972.....	20,732
P.C. 1972—1650, July 27, 1972.....	10,470

P.C. 1972—1780, August 24, 1972.....	6,232
P.C. 1972—2425, October 5, 1972.....	17,089
P.C. 1972—3042, December 19, 1972.....	8,089
P.C. 1972—3063, December 19, 1972.....	4,471
P.C. 1973—116, January 16, 1973.....	28,683
P.C. 1973—214, January 30, 1973.....	32,174

566,146

The following Orders-in-Council were not acted upon during the fiscal year 1972-1973.

P.C. 1973—524, March 6, 1973.
P.C. 1972—2533, November 9, 1972.
P.C. 1973—463, February 27, 1973.

Tariff item 42700—1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1972 to March 31, 1973, inclusive:

P.C. 1968—11/676, April 10, 1968.....	2,888
P.C. 1968—8/925, May 15, 1968.....	1,328
P.C. 1968—12/1018, May 29, 1968.....	4,948
P.C. 1968—13/1018, May 29, 1968.....	13,693
P.C. 1968—7/1173, June 19, 1968.....	1,256
P.C. 1968—7/1189, June 28, 1968.....	3,990
P.C. 1968—17/1325, July 17, 1968.....	1,746
P.C. 1968—9/1487, July 31, 1968.....	2,059
P.C. 1968—9/1517, August 7, 1968.....	2,852
P.C. 1968—8/2100, November 19, 1968 amended by P.C. 1968—13/2226, December 10, 1968.....	1,273
P.C. 1968—9/2154, November 26, 1968.....	2,388
P.C. 1968—14/2226, December 10, 1968.....	2,232
P.C. 1968—5/2278, December 17, 1968.....	3,172
P.C. 1969—61, January 14, 1969.....	5,207
P.C. 1969—62, January 14, 1969.....	6,127
P.C. 1969—128, January 21, 1969.....	4,797
P.C. 1969—129, January 21, 1969.....	3,999
P.C. 1969—173, January 28, 1969.....	10,541
P.C. 1969—215, February 4, 1969.....	6,681
P.C. 1969—272, February 11, 1969.....	5,996
P.C. 1969—323, February 18, 1969.....	8,641
P.C. 1969—366, February 25, 1969.....	13,299
P.C. 1969—423, March 4, 1969.....	4,878
P.C. 1969—474, March 11, 1969.....	14,271
P.C. 1969—562, March 18, 1969.....	5,880
P.C. 1969—608, March 25, 1969.....	4,598
P.C. 1969—726, April 15, 1969.....	29,231
P.C. 1969—727, April 15, 1969.....	2,917
P.C. 1969—803, April 22, 1969.....	8,677
P.C. 1969—804, April 22, 1969.....	4,596
P.C. 1969—921, May 6, 1969.....	4,522
P.C. 1969—976, May 13, 1969.....	9,242
P.C. 1969—977, May 13, 1969.....	4,806

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

P.C. 1969—1021, May 20, 1969.....	5,787
P.C. 1969—1080, May 27, 1969.....	7,853
P.C. 1969—1133, June 3, 1969.....	3,359
P.C. 1969—1171, June 10, 1969.....	4,336
P.C. 1969—1218, June 17, 1969.....	6,131
P.C. 1969—1288, June 25, 1969.....	2,697
P.C. 1969—1361, July 8, 1969.....	2,018
P.C. 1969—1424, July 15, 1969.....	1,836
P.C. 1969—1425, July 15, 1969.....	8,136
P.C. 1969—1472, July 22, 1969.....	9,529
P.C. 1969—1520, July 29, 1969.....	7,727
P.C. 1969—1605, August 13, 1969.....	2,761
P.C. 1969—1669, August 27, 1969.....	20,986
P.C. 1969—1670, August 27, 1969.....	7,178
P.C. 1969—1671, August 27, 1969.....	12,691
P.C. 1969—1717, September 11, 1969.....	20,364
P.C. 1969—1718, September 11, 1969.....	5,318
P.C. 1969—1790, September 17, 1969.....	6,682
P.C. 1969—1838, September 24, 1969.....	7,133
P.C. 1969—1892, October 1, 1969.....	7,543
P.C. 1969—1937, October 8, 1969.....	12,495
P.C. 1969—1985, October 15, 1969.....	6,798
P.C. 1969—2017, October 21, 1969.....	5,524
P.C. 1969—2093, October 29, 1969.....	7,653
P.C. 1969—2139, November 5, 1969.....	3,880
P.C. 1969—2175, November 12, 1969.....	8,048
P.C. 1969—2210, November 19, 1969.....	6,812
P.C. 1969—2241, November 26, 1969.....	10,420
P.C. 1969—2292, December 3, 1969.....	13,267
P.C. 1969—2329, December 10, 1969.....	8,694
P.C. 1969—2376, December 17, 1969.....	7,339
P.C. 1970—30, January 14, 1970.....	10,085
P.C. 1970—31, January 14, 1970.....	27,474
P.C. 1970—31A, January 14, 1970.....	9,410
P.C. 1970—31B, January 14, 1970.....	22,844
P.C. 1970—168, January 27, 1970.....	45,105
P.C. 1970—209, February 3, 1970 amended by P.C. 1970—428, March 10, 1970.....	6,005
P.C. 1970—248, February 10, 1970 amended by P.C. 1970—427, March 10, 1970 and P.C. 1970—796, May 5, 1970.....	35,335
P.C. 1970—305, February 17, 1970.....	11,015
P.C. 1970—341, February 24, 1970.....	14,509
P.C. 1970—383, March 3, 1970.....	24,988
P.C. 1970—429, March 10, 1970.....	3,691
P.C. 1970—477, March 17, 1970.....	14,417
P.C. 1970—528, March 24, 1970.....	22,139
P.C. 1970—597, April 7, 1970.....	9,035
P.C. 1970—598, April 7, 1970.....	33,168
P.C. 1970—697, April 21, 1970.....	34,216
P.C. 1970—740, April 28, 1970.....	37,833
P.C. 1970—797, May 5, 1970.....	25,827
P.C. 1970—861, May 12, 1970.....	12,985
P.C. 1970—894, May 19, 1970.....	27,297
P.C. 1970—968, June 2, 1970.....	44,503
P.C. 1970—1016, June 9, 1970.....	152,201
P.C. 1970—1123, June 23, 1970.....	15,752
P.C. 1970—1124, June 23, 1970.....	44,600
P.C. 1970—1174, June 30, 1970.....	29,524
P.C. 1970—1224, July 8, 1970.....	19,917
P.C. 1970—1266, July 15, 1970.....	10,173
P.C. 1970—1312, July 22, 1970.....	4,433

P.C. 1970—1354, July 29, 1970 amended by P.C. 1970—1830, October 21, 1970.....	5,451
P.C. 1970—1401, August 5, 1970.....	18,839
P.C. 1970—1451, August 19, 1970.....	41,298
P.C. 1970—1452, August 19, 1970.....	7,074
P.C. 1970—1537, September 9, 1970.....	12,168
P.C. 1970—1538, September 9, 1970.....	12,052
P.C. 1970—1539, September 9, 1970.....	24,030
P.C. 1970—1615, September 16, 1970.....	35,147
P.C. 1970—1662, September 23, 1970.....	17,378
P.C. 1970—1744, October 6, 1970.....	8,663
P.C. 1970—1745, October 6, 1970.....	48,084
P.C. 1970—1832, October 21, 1970.....	74,515
P.C. 1970—1833, October 21, 1970.....	72,083
P.C. 1970—1869, October 27, 1970.....	45,682
P.C. 1970—1904, November 3, 1970.....	31,169
P.C. 1970—1956, November 10, 1970.....	316,210
P.C. 1970—2001, November 17, 1970.....	116,517
P.C. 1970—2032, November 24, 1970.....	64,317
P.C. 1970—2089, December 8, 1970.....	127,488
P.C. 1970—2090, December 8, 1970.....	32,475
P.C. 1970—2154, December 15, 1970.....	113,350
P.C. 1970—2197, December 22, 1970.....	155,864
P.C. 1971—27, January 12, 1971.....	40,082
P.C. 1971—82, January 19, 1971.....	86,524
P.C. 1971—141, January 26, 1971.....	98,313
P.C. 1971—207, February 2, 1971.....	155,669
P.C. 1971—256, February 9, 1971.....	101,521
P.C. 1971—296, February 16, 1971.....	161,648
P.C. 1971—355, February 23, 1971.....	112,922
P.C. 1971—390, March 2, 1971.....	100,048
P.C. 1971—429, March 9, 1971.....	631,025
P.C. 1971—484, March 16, 1971.....	114,272
P.C. 1971—556, March 23, 1971.....	163,746
P.C. 1971—595, March 30, 1971.....	166,450
P.C. 1971—652, April 6, 1971.....	74,719
P.C. 1971—721, April 20, 1971.....	98,284
P.C. 1971—802, April 27, 1971.....	178,538
P.C. 1971—863, May 4, 1971.....	250,651
P.C. 1971—944, May 18, 1971.....	117,373
P.C. 1971—945, May 18, 1971.....	376,617
P.C. 1971—1000, May 25, 1971.....	537,178
P.C. 1971—1031, June 1, 1971.....	192,973
P.C. 1971—1099, June 8, 1971.....	299,537
P.C. 1971—1252, June 23, 1971.....	277,214
P.C. 1971—1253, June 23, 1971.....	274,598
P.C. 1971—1298, June 29, 1971.....	572,062
P.C. 1971—1420, July 13, 1971.....	197,406
P.C. 1971—1421, July 13, 1971.....	188,137
P.C. 1971—1475, July 20, 1971.....	358,515
P.C. 1971—1524, July 27, 1971.....	314,520
P.C. 1971—1637, August 11, 1971.....	386,649
P.C. 1971—1638, August 11, 1971.....	339,816
P.C. 1971—1711, August 18, 1971.....	607,241
P.C. 1971—1822, September 1, 1971.....	167,814
P.C. 1971—1890, September 7, 1971.....	888,880
P.C. 1971—1891, September 7, 1971.....	307,414
P.C. 1971—1928, September 14, 1971.....	393,750
P.C. 1971—1986, September 21, 1971.....	371,427
P.C. 1971—2087, October 5, 1971.....	267,366
P.C. 1971—2088, October 5, 1971.....	312,200
P.C. 1971—2134, October 12, 1971.....	298,126
P.C. 1971—2191, October 19, 1971.....	674,977
P.C. 1971—2289, November 2, 1971.....	371,684
P.C. 1971—2290, November 2, 1971.....	319,969
P.C. 1971—2480, November 9, 1971.....	418,438

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

P.C. 1971—2583, November 23, 1971.....	854,807
P.C. 1971—2634, November 30, 1971.....	6,391,480
P.C. 1971—2676, December 7, 1971.....	1,039,247
P.C. 197—2730, December 14, 1971.....	978,785
P.C. 1972—35, January 18, 1972.....	1,011,128
P.C. 1972—36, January 18, 1972.....	1,260,521
P.C. 1972—37, January 18, 1972.....	1,276,646
P.C. 1972—38, January 18, 1972.....	797,949
P.C. 1972—103, January 27, 1972.....	1,242,656
P.C. 1972—174, February 3, 1972.....	985,069
P.C. 1972—216, February 10, 1972.....	1,030,806
P.C. 1972—270, February 17, 1972.....	1,014,694
P.C. 1972—311, February 22, 1972.....	1,289,412
P.C. 1972—358, February 29, 1972.....	1,330,008
P.C. 1972—424, March 7, 1972.....	2,347,493
P.C. 1972—485, March 14, 1972.....	3,031,700
P.C. 1972—525, March 21, 1972.....	803,818
P.C. 1972—661, April 12, 1972.....	1,467,501
P.C. 1972—662, April 12, 1972.....	1,693,106
P.C. 1972—663, April 12, 1972.....	673,513
P.C. 1972—848, May 2, 1972.....	1,281,034
P.C. 1972—974, May 9, 1972.....	928,689
P.C. 1972—975, May 9, 1972.....	879,791
P.C. 1972—1030, May 16, 1972.....	1,198,138
P.C. 1972—1103, May 24, 1972.....	853,784
P.C. 1972—1145, May 30, 1972.....	1,051,698
P.C. 1972—1241, June 6, 1972.....	1,089,482
P.C. 1972—1329, June 13, 1972.....	801,835
P.C. 1972—1390, June 20, 1972.....	811,820
P.C. 1972—1456, June 27, 1972.....	671,944
P.C. 1972—1499, July 4, 1972.....	509,799
P.C. 1972—1532, July 11, 1972.....	754,664
P.C. 1972—1648, July 27, 1972.....	906,411
P.C. 1972—1649, July 27, 1972.....	540,787
P.C. 1972—1776, August 24, 1972.....	503,262
P.C. 1972—1777, August 24, 1972.....	746,503
P.C. 1972—1778, August 24, 1972.....	827,183
P.C. 1972—1779, August 24, 1972.....	573,417
P.C. 1972—2174, September 14, 1972.....	472,473
P.C. 1972—2175, September 14, 1972.....	512,191
P.C. 1972—2176, September 14, 1972.....	596,761
P.C. 1972—2319, September 21, 1972.....	1,956,066
P.C. 1972—2423, October 5, 1972.....	408,750
P.C. 1972—2424, October 5, 1972.....	906,089
P.C. 1972—2528, November 9, 1972.....	225,065
P.C. 1972—2531, November 9, 1972.....	601,566
P.C. 1972—2532, November 9, 1972.....	353,064
P.C. 1972—2601, November 9, 1972.....	546,855
P.C. 1972—2602, November 9, 1972.....	323,380
P.C. 1972—2641, November 16, 1972.....	347,516
P.C. 1972—2696, November 23, 1972.....	312,440
P.C. 1972—2730, November 30, 1972.....	274,192
P.C. 1972—2731, November 30, 1972.....	375,124
P.C. 1972—3041, December 19, 1972.....	759,744
P.C. 1972—3061, December 19, 1972.....	189,963
P.C. 1972—3062, December 19, 1972.....	386,016
P.C. 1973—50, January 9, 1973.....	491,321
P.C. 1973—117, January 16, 1973.....	475,382
P.C. 1973—215, January 30, 1973.....	229,363
P.C. 1973—216, January 30, 1973.....	421,844
P.C. 1973—365, February 13, 1973.....	147,886
P.C. 1973—366, February 13, 1973.....	118,836

P.C. 1973—464, February 27, 1973.....	44,893
P.C. 1973—522, March 6, 1973.....	1,045
P.C. 1973—523, March 6, 1973.....	8,825

P.C. 1969—1984, October 15, 1969 remits the duty payable under Schedule A of the Customs Tariff on parts classified under tariff item 42700-1 entered for consumption in 1970 or 1971, for machines, accessories for machines or attachments to machines, which machines were as of December 31, 1967 held to be of a class or kind not made in Canada and would be classified under tariff item 42700-1 and were in fact imported prior to January 1, 1968..... 24,171

P.C. 1971—2727, December 14, 1971 remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700-1 entered for consumption in 1972 or 1973 and are either:

- (a) for machines, for accessories for machines or attachments to machines, which machines were as of December 31, 1967, held to be of a class or kind not made in Canada and would be classified under tariff item 42700-1 and were in fact imported prior to January 1, 1968, or
- (b) for machines, for accessories for machines or attachments to machines, that were imported under a remission of duty authorized during 1968 or 1969 pursuant to tariff item 42700-1..... 4,751,649

P.C. 1970—1200, July 8, 1970 remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700-1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods..... 2,382,111

79,033,515

The following Orders-in-Council were not acted upon during the fiscal year 1972-73:

P.C. 1968—621, March 13, 1973.....	
P.C. 1973—736, March 27, 1973.....	
P.C. 1968—19/371, February 29, 1968.....	
General	
Allied Shipbuilders, Vancouver, BC.....	115,123
Customs duty on imported equipment and materials used in the construction of exported vessels.	
Bastos du Canada Limitée, Louisvill, Que.....	3,873
Excise duty on cigarettes and tobacco destroyed under excise supervision because they were unfit for human consumption.	
Boeing of Canada Limited, Winnipeg, Man.....	255,608
Customs duty on used tooling and materials for use in the production of components for types 707, 727, 737, and 747 aircraft.	
Brading Equipment Co., Montreal, Que.....	1,654
Customs duty on imported equipment and materials used in the construction of exported vessel.	
Bristol Aerospace Ltd., Winnipeg, Man.....	76,640
Customs duty on materials and components used in the manufacture of Black Brant upper atmospheric research vehicles.	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Bristol Aerospace Ltd., Winnipeg, Man.....	34,714	Cynamid of Canada Limited, Montreal, Que.....	2,954
Customs duties and excise taxes on materials or components used in the research, development, testing and evaluation of an atmospheric meteorological probe termed a metrocket.		Customs duty on imported equipment and materials used in the construction of exported vessels.	
Bristol Aerospace Limited, Winnipeg, Man.....	12,3 4	Davis Shipbuilding Limited, Montreal, Que.....	11,093
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.		Customs duty on imported equipment and materials used in the construction of exported vessels.	
British Columbia Railway Company, Vancouver, BC	1,321,383	Douglas Aircraft Co. of Canada Ltd., Toronto, Ont....	455,417
Sales tax on six hundred and eighty five railway freight cars ordered for international service from National Steel Car Corporation Limited, Hamilton, Ontario by the British Columbia Railway Company for use initially in loaded service from the point of manufacture to the purchaser's destination.		Customs duties on goods used in the development and manufacture of aerospace components for types DC8, DC9 and DC10 aircraft produced for export.	
CAE Industries Limited, Montreal, Que.....	7,075	Euclid Division of White Motor Co. of Canada, Malton, Ont.....	14,455
Customs duty on materials, tools, jigs and fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for Douglas type DC8, DC9 and DC10 aircraft.		Customs duty on parts and material used in the production of vehicles for off highway use.	
Canadair Ltd., Montreal, Que.....	38,603	Fairchild Semiconductor, Toronto, Ont.....	1,170
Customs duty on goods, tooling, ground support equipment and support spares for use in the development, manufacture and activation of the AN/USD-501 Surveillance Drone System.		Customs duty on goods, tooling, ground support equipment and support spares for use in the development, manufacture and activation of the AN/USD-501 Surveillance Drone System.	
Canadian General Electric Co. Ltd., Toronto, Ont....	1,590	Fleet Manufacturing Limited, Fort Erie, Ont.....	7,998
Customs duty on parts and material used in the production of vehicles for off highway use.		Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.	
Canadian Marconi Company, Montreal, Que.....	883,076	Ford Ensite Ltd., St. Thomas, Ont.....	44,853
Customs duty on materials, parts and components for use in the manufacture of a radio relay system for Iran.		Customs duty on machinery and equipment for use in the production of the Ford "400" engine.	
Canadian Vickers Limited, Montreal, Que.....	272,895	Forest Protection Ltd., Campbellton, N.B.....	16,976
Customs duty on imported stainless steel and nickel columbium steel for use in fabrication of rail car bodies by Canadian Vickers.		Sales tax on equipment and supplies used in combatting spruce budworm infestations in New Brunswick's forests.	
Coldstream Products of Canada Ltd., Winnipeg, Man.....	2,056	General Motors of Canada Ltd., Oshawa, Ont.....	152,460
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export		Customs duty on parts and material used in the production of vehicles for off highway use.	
Control Data of Canada Limited, Toronto, Ont.....	813,892	Halifax Shipyard Division, Hawker Siddeley Canada Limited, Halifax, NS.....	14,605
Customs duty on equipment and components imported in the years 1970, 1971 and 1972 by Control Data of Canada Limited for use in research and development of data processing equipment and for the sales tax representing the difference between the sales tax payable on the duty paid value and the value for duty.		Customs duty on imported equipment and materials used in the construction of exported vessels	
Crane Carrier Canada Ltd., Scarborough, Ont.....	23,293	Hawker Siddeley Canada Ltd. (Canadian Car Division), Thunder Bay, Ont.....	37,772
Customs duties on crane carrier and specified commercial vehicles and parts and accessories and parts thereof.		Customs duty on materials and parts for use in manufacture of rapid transit cars for export to the Port Authority, Trans Hudson, New Jersey, U S A	
		International Harvester Co. of Canada Ltd., Hamilton, Ont.....	21,888
		Customs duty on parts and material used in the production of vehicles for off highway use.	
		International Video Corporation of Canada Limited, Toronto, Ont.....	2,497
		Customs duty and proportionate sales tax on video tape recorders imported for exclusive use of cable television companies.	
		Joiner Systems of Canada, Montreal, Que.....	1,148
		Customs duty on imported equipment and material used in the onstruction of exported vessels.	
		Mack Truck Manufacturing Co. of Canada Ltd., Toronto, Ont.....	748,591
		Customs duty on parts and material used in the production of vehicles for off highway use.	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

Macdonald Tobacco Inc., Montreal, Que.....	13,853	Volkswagen Canada Ltd., Toronto, Ont.....	129,000
Excise duty on cigarettes and tobacco destroyed under excise supervision because they were unfit for human consumption.		Customs duty and excise taxes on the value of Canadian made component vehicle parts exported and returned to Canada as original equipment on imported vehicles.	
Marine Industries Limited, Montreal, Que.....	91,186	Wabco Equipment Canada Ltd., Paris, Ont.....	64,249
Customs duty on imported equipment and material used in the construction of exported vessels.		Customs duty on parts and material used in the production of vehicles for off highway use.	
Northern Electric Co. Limited, Montreal, Que.....	12,025	Westinghouse Canada Limited, Hamilton, Ont.....	72,062
Customs duty on goods to be used by Northern Electric in the manufacture of three sets of electronic systems for ANIK satellite.		Customs duty on 11,000 h.p. vertical electric motors to drive heat transport pumps at the Bruce Generating Station of Ontario Hydro.	
Northern Electric Co. Ltd., Belleville, Ont.....	11,013	Garrows Limited, Victoria, B.C.....	111,590
Customs duty on goods required in the manufacture of equipment forming part of a Communications System for NATO-Air-Defence-Ground Environment (NADGE).		Customs duty on imported equipment and material used in the construction of exported vessels.	
Northwest Industries Ltd., Edmonton, Alta.....	14,622		6,893,555
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.		The following Orders-in-Council were not acted upon during the fiscal year 1972-73:	
Port Welles Dry Docks Limited, St. Catharines, Ont....	196,455	P.C. 1966—37/1899, October 6, 1966	
Customs duty on imported equipment and material used in the construction of exported vessels.		P.C. 1973—228, January 30, 1973	
RCA Victor Ltd., Montreal, Que.....	7,700	To amend reporting in 1971-72 Public Accounts	
Customs duty on components, goods and other equipment not available in Canada imported for use in the manufacture, supply, test and installation of earth satellite stations and related antennae for export.			
Raytheon Canada Limited, Waterloo, Ont.....	36,861	P C 1971—2668, December 7, 1971 granted remission of \$6,000,000 sales tax, being a portion of the sales tax included in the price of production machinery required by Great Canadian Oil Sands Limited during the period June 13, 1963, to June 1, 1967, for its plant to extract oil from tar sands on the Athabasca Rivers	
Customs duty on parts and materials and test equipment for use by Raytheon Canada Ltd. in the manufacture and testing of telecommunications apparatus, for sale and export to the Government of India.		Great Canadian Oil Sands Ltd., Edmonton, Alberta....	6,000,000
Saint John Shipbuilding and Dry Dock Co. Ltd., Saint John, NB.....	291,852		
Customs duty on imported equipment and materials used in the construction of exported vessels.		Remission of \$1,000 or over for the benefit of charitable, educational, religious and other non-profit organizations, and for Government Departments and Crown Corporations:	
Shepherd Boats Limited, Niagara-on-the-Lakes, Ont.	154,000	Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:	
Customs duty payable on inbound pleasure cruisers on a value for duty equal to the amount of the difference between the Canadian Value Added in 1971 over the CVA in 1969/70.		Alberta Liquor Control Board, Edmonton, Alta.....	2,987
Sicard Inc., Ste. Thérèse, Que.....	5,827	Liquor Control Board of British Columbia, Victoria, B.C.....	9,453
Customs duty on parts and material used in the production of vehicles for off highway use.		Liquor Control Board of Ontario, Toronto, Ont.....	53,008
Southeastern Commonwealth Drilling Ltd., Halifax, NS.....	2,836	New Brunswick Liquor Control Board, Fredericton, N.B.....	20,421
Customs duty on imported equipment and materials used in the construction of exported vessels.		Nova Scotia Liquor Commission, Halifax, N.S.....	9,243
Unit Rig & Equipment Co. (Can.) Ltd., Natal, BC....	280,758	Quebec Liquor Board, Montreal, Que.....	1,638
Customs duty on parts and material used in the production of vehicles for off highway use.			96,750
		The following Order-in-Council was not acted upon during the fiscal year 1972-73:	
		P.C. 1973—10/830 Vetcrafts Shops, Toronto, Ont.	
		General	
		Air Canada, Montreal, Que.....	254,935
		Customs duty and excise taxes on defective spare parts of aircraft operated exclusively by Air Jamaica outside of Canada.	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Air Canada, Montreal, Que.....	4,188,761
Sales tax on aircraft and engines imported for use in combined international and domestic service, and customs duties and sales and excise taxes on domestic and imported aircraft parts, materials and equipment, and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service.	
Cape Race Loran "C" Station, Trepassy, Nfld.....	9,269
Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.	
NASA by Consul General of the United States of America, St. John's, Nfld.....	1,728
Customs duty and sales taxes on goods imported and for the use of a U.S. Government Agency in Canada.	
National Defence, Dept. of, Ottawa, Ont.....	15,507
Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.	
National Defence, Dept. of, Ottawa, Ont.....	807,910
Customs duties and portion of sales tax on certain defence supplies.	
National Defence, Dept. of, Ottawa, Ont.....	1,324
Customs duty and excise taxes in respect of certain goods used for the NATO Common Infrastructure Project in Canada.	
National Defence, Dept. of, Ottawa, Ont.....	1,171
Customs duties and excise taxes on F101 aircraft, spare parts and associated equipment imported pursuant to an agreement between the Government of Canada and the Government of the United States of America.	
Supply and Services, Dept. of, Ottawa, Ont.....	389,570
Customs duty and portion of sales tax on certain defence supplies.	
	<hr/> 5,670,175
Total Customs and Excise.....	<hr/> \$158,826,678 <hr/>

The following Order-in-Council was not acted upon during the fiscal year 1972-73:

P.C. 1963-17/1854, December 20, 1963, amended by P.C. 1966-28/711, April 25, 1966, Canadian National Railways, Montreal, Quebec.

Other remissions were granted as follows:

P.C. 1952-4282, October 15, 1952, authorized in respect of goods originating in countries enjoying the privileges of British Preferential Tariff when trans-shipped at a foreign port owing to circumstances beyond the control of the importers, a remission of the difference between duty and taxes payable under British Preferential Tariff and those payable under the tariff which would apply to importations from the country in which the goods were trans-shipped.

P.C. 1954-26/1904, December 8, 1954, authorized the remission of customs duty and excise taxes paid or payable on automobiles imported from abroad by dealers, and excise taxes paid or payable on automobiles of domestic manufacture, sold to members of the Armed Services of countries which are signatories of the North Atlantic Treaty Agreement or of British Commonwealth countries.

P.C. 1956-22/198, February 9, 1956, authorized remission of customs duty and excise taxes on articles imported by His Excellency the Apostolic Delegate for his personal and official use.

P.C. 1956-485, March 22, 1956, authorized the remission of excise taxes to diplomats and other representatives of foreign countries stationed in Canada.

P.C. 1959-1624, December 22, 1969, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes; and in respect of items of official militia uniform dress or accoutrement, not available in Canada, a remission upon importation of customs duty otherwise payable.

P.C. 1961-28/1156, August 16, 1961, provided under prescribed conditions, with respect to sugars processed in Canada from raw cane sugars imported under British Preferential Tariff, that Most Favoured Nation Tariff rates may be used in the calculation of drawback.

P.C. 1962-1594, November 8, 1962, as amended, provided for the remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in schedule A to the order.

P.C. 1963-714, May 9, 1963, provided for the remission of customs duties and excise taxes in respect of certain household and other articles imported under specified conditions for use by summer settlers.

P.C. 1963-15/1067, July 16, 1963, authorized remission under prescribed conditions all customs duties and excise taxes paid by or on behalf of a non-commercial importer where the duty and taxes amount in the aggregate of \$20.00 or less and where the goods have been exported or destroyed.

P.C. 1963-15/1854, December 20, 1963, authorized remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada, and drilling mud, when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limits specified in the Order-in-Council.

P.C. 1964-235, February 13, 1964, as amended provided, under prescribed conditions with respect to imported goods not as ordered when such goods are exported or destroyed under customs supervision, for the remission of customs duty and excise taxes paid at the time of importation.

P.C. 1964-1436, September 17, 1964, provided under prescribed conditions for remission of customs duties and excise taxes on certain consumable goods imported by foreign scientific or exploratory expeditions for use in conducting field studies in Canada.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

P.C. 1965-784, April 29, 1965, provided under prescribed conditions with respect to imported goods which have become obsolete or surplus to requirements in Canada, when such goods are exported or destroyed under Customs supervision, for the remission of 90% of customs duty and excise taxes paid at the time of importation.

P.C. 1966-545, March 23, 1966, provided for remission of excise taxes on Canadian aircraft engines returned to Canada after having been exported for repair purposes.

P.C. 1966-23/2179, November 24, 1966, provided for remission of customs duty and sales tax on the value of Canadian tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada.

P.C. 1966-19/220, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the passover holidays and entered at customs during the period commencing two months prior to the eve of the passover festival and terminating on the last day of the festival.

P.C. 1967-30/128, January 26, 1967, authorized the remission of customs duty and excise taxes on goods imported into Canada for the exclusive use of the International Pacific Salmon Fisheries Commission.

P.C. 1967-31/128, January 26, 1967, authorized the remission of customs duty and excise taxes payable on forest fire prevention material imported for use during annual forest Conservation Weeks.

P.C. 1967-35/174, February 2, 1967, authorized the remission of customs duties and excise taxes on advertising matter, souvenirs, etc., imported for distribution at conventions and meetings held in Canada by foreign organizations.

P.C. 1967-44/174, February 2, 1967, authorized the remission of customs duty and excise taxes on literature and publicity material consigned to various interested parties in Canada for free distribution in the observance of Fire Prevention Week during the period commencing two months prior to Fire Prevention Week and ending the last day of Fire Prevention Week.

P.C. 1967-23/261, February 16, 1967, authorized a remission before the liability therefore arises, of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

P.C. 1967-38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty.

P.C. 1967-16/1336, July 12, 1967, authorized remission of sales tax on re-usable cargo containers of not less than 500 cu. ft. capacity manufactured in Canada and sold for use in international service.

P.C. 1968-32, January 4, 1968, remits under prescribed conditions customs duty and excise taxes on settlers' effects acquired abroad with blocked currencies by settlers who immigrate into Canada.

P.C. 1969-857, April 29, 1969, authorizes remission of customs duty and excise taxes on steamships carrying empty cargo containers.

P.C. 1969-1785, September 17, 1969, authorized remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes.

P.C. 1970-958, June 2, 1970, provided under prescribed conditions, with respect to imported fabric used in the manufacture of men's or boy's shirts, for the remission of 25% of customs duty paid by the manufacturer of such shirts.

P.C. 1970-1786, 14-10-70, authorizes the remission of duty and sales taxes otherwise payable on ballet slippers and pointe toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances.

P.C. 1970-1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported, for the remission of all or part of the customs duty and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

P.C. 1972-207, February 10, 1972, authorizes exemption of a portion of the excise taxes payable on sparkling cider produced in Canada and remission of a portion of the Customs duty and excise taxes payable on sparkling cider imported into Canada.

P.C. 1972-769, April 25, 1972, authorized in respect of circuses and other amusement shows and devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

P.C. 1972-856, May 2, 1972, authorizes remission of 90% of the duty payable on materials imported for use in the manufacture of railway rolling stock that is to be used exclusively in international transportation.

P.C. 1972-1244, June 6, 1973, authorizes the remission of duty and taxes on goods imported through customs postal branches on which the combined duty and taxes payable does not exceed one dollar.

DEPARTMENT OF NATIONAL REVENUE—
TAXATION

Remissions of income tax:

Bank of Montreal..... 35,592

P.C. 1972-5/2504, November 9, 1972, authorized the remission of income tax paid for 1960, 1961, 1963 and 1965 to the extent of \$35,592.

Bank of Nova Scotia..... 170,785

P.C. 1972-8/1868, August 29, 1972, authorized the remission of income tax in respect of the taxation years 1959 to 1962 inclusive to the extent of \$170,785.

In 1970 the United States tax authorities reassessed these banks for additional taxes. In response to these US reassessments Canadian tax was adjusted by reassessment.

Certain interest was paid by the Banks on the additional US taxes and likewise interest was paid to the Banks on the U S taxes refunded. There is no provision in the Income Tax Act to allow the amount of interest paid by the Banks as a deduction from either Canadian income or Canadian tax. Whereas interest is income when received and the Bank will be required to pay tax on the interest received from both Canada and the United States.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— TAXATION—Continued

The revised US taxes arose out of a change in the method of computing the income of branch operations of foreign banks in that country. In a letter to the Canadian Bankers' Association dated June 30, 1970 the then Minister of National Revenue, the Honourable Jean-Pierre Côté, agreed to recommend a remission of Canadian tax equal to the 3% net interest cost or such lesser interest cost as may have been incurred where a bank receives a refund of US tax and must pay a corresponding increased Canadian tax. In addition he agreed to recommend a remission of tax equal to 3% of the deficiency of US tax where a bank must pay an increased US tax and receives a corresponding refund of Canadian tax.

Crane, Joseph C.....

1,094

P.C. 1973-11/82, January 9, 1973, authorized the remission of income tax of \$1,001 plus interest, if any, and a late filing penalty of \$93 for a total of \$1,094 in respect of the 1969 taxation year.

The taxpayer successfully appealed his September 1966 dismissal from the Cape Breton Development Corporation and in April, 1969 the corporation was ordered to reinstate him and to pay his full salary for the period of his dismissal. Accordingly in 1969, the taxpayer received \$14,259 as well as his salary of \$1,751, so that the total tax payable for the 1966 to 1969 taxation years was a much higher percentage of the taxpayer's income for those years than it would have been had he not been wrongfully dismissed.

The difference in federal income tax for the 1966 to 1969 taxation period was \$1,001 and this amount plus a late filing penalty of \$93 was recommended for remission.

Galbraith, Edward Warren.....

3,405

P.C. 1972-7/958, May 9, 1972, authorized the remission of income tax in respect of the 1971 and 1972 taxation years. The taxpayer, with 22 years of service with Canadian Pacific Airlines, became entitled to severance pay of \$33,999 due to redundancy through automation of his position. He accepted a clerical position with the same employer so that his severance pay did not constitute a retiring allowance under Section 139(1)(aj) of the Income Tax Act which prevents the taxpayer from claiming any benefit under Sections 11(1)(u) and 36 of the Income Tax Act Chap. 148 R.S.C. 1952. Mr. Galbraith received \$12,000 in 1971 and \$21,999 in 1972. As these funds would have qualified as a retiring allowance if the taxpayer had severed his relationship with his employer, a remission of the undue tax burden was recommended. The remission was equal to the difference between the federal tax liability for 1971 and 1972 with the severance pay included in his income and his tax liability computed as if he were entitled to claim the benefit of Section 11(1)(u) and deduct the amounts from taxable income for both years. The remission being subject to the proviso that the

severance pay be transferred into a registered retirement savings plan during 1972 to the extent that such payments are not deductible under subsection 79B(5) or subsection 146(5) of the Income Tax Act Chap. 63 S.C. 1970-71-72.

Griffiths Steamship Co. Ltd.....

2,666

P.C. 1972-11/2503, November 9, 1972, authorized the remission of income tax of \$2,666 in respect of the 1967 taxation year.

In 1968 the taxpayer was assessed in respect of 1967. An amended 1967 return was received in 1971 reducing 1967 taxable income by excluding capital gains on foreign currency transactions which should not have been declared as part of the taxable income. A reassessment was not issued in time for 1967 which became statute barred. To remedy this oversight a remission of the tax that would have ordinarily been refundable was recommended.

MacNider, Estate of the late James Hartland.....

1,596

P.C. 1972-6/1868, August 29, 1972, authorized the remission of estate tax plus interest, if any.

The estate was granted a remission by P.C. 1972-19/251, February 17, 1972, because the value of a charitable legacy of the residue of the deceased's late spouse's estate was not deductible from the amount included in the deceased's estate under Section 3(2) of the Estate Tax Act. The aggregate net value of this estate would have been under \$50,000 but for the inclusion of the amount under Section 3(2), so that no tax would have been payable. In computing the first remission, the Section 3(2) amount was added resulting in an aggregate net value exceeding \$50,000 and the charitable deduction was allowed reducing the aggregate taxable value to less than \$50,000.

Excluding Section 3(2) there would have been no tax and because all the property of the first estate went either to the spouse or to charity, a remission of the remaining tax payable by this estate was recommended.

Marleau, William A.....

1,896

P.C. 1972-9/2620, November 16, 1972, authorized the remission of \$1,896 income tax plus interest if any in respect of the 1968 to 1971 taxation years.

The taxpayer successfully appealed his May 1968 dismissal from the Montreal Police Force and in November 1970 was reinstated and became entitled to receive his full salary for the period of his dismissal. Accordingly in 1971 the taxpayer received \$18,461 as well as his salary of \$9,776 so that the total tax payable for the 1968 to 1971 years was a much higher percentage of the taxpayer's income for those years than it would have been had he not been wrongfully dismissed.

The difference between the taxpayer's federal tax liability for those years and the federal tax liability had he not been wrongfully dismissed was \$1,896, remission of which was recommended,

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
TAXATION—Continued

McDougall, W.A. Limited..... 79,352

P.C. 1972-7/1868, August 29, 1972, authorized the remission of income tax paid in respect of the 1966 taxation year to the extent of \$79,352.

Notices of Objection for the 1967-1970 taxation years resulted in reassessments providing a change in the method originally adopted by the taxpayer in reporting contracting income and creating a loss of \$300,089 for 1967 which could be carried back to 1966. The 1966 year, which was assessed taxable income of \$218,298 and tax of \$79,352, is now statute barred so that the 1967 loss is not available for 1966.

A remission was recommended.

Mushkat, Lawrence..... 2,596

P.C. 1972-5/707, April 12, 1972, authorized the remission of income tax to the extent of \$2,478 plus interest of \$118 in respect of the 1969 taxation year.

In 1965 the taxpayer received \$15,542 from his employer's Registered Pension Fund upon the cessation of his employment. He asked the Halifax District Office how his pension refund would be taxed if he invested it in "a government approved retirement plan" and subsequently withdraw it. He was informed that, if he used any portion of the refund as payment into another Registered Plan and withdrew it, he could then use the averaging provisions of Section 36. Thereupon, he transferred \$12,000 of the \$15,542 to a Registered Retirement Savings Plan which he withdrew in 1969 only to discover that Section 36 applies to a payment from a Registered Pension Fund or Plan and not to a payment from a Registered Retirement Savings Plan, the latter type of payment being taxed under Section 79B(8) of the Income Tax Act.

Since his actions were based upon incomplete information from the District Office a remission was recommended.

Pearson, John J..... 7,590

P.C. 1972-12/2503, November 9, 1972, authorized the remission of \$7,590 plus interest, if any, in respect of the 1964 taxation year.

In 1967 the taxpayer's 1964 taxation year was reassessed so as to increase taxable income for \$37,949 in respect of a deemed dividend arising from the discontinuance of a corporation. The reassessment had a technical error in that the dividend tax credit was erroneously not granted. This error was detected after the return became statute barred.

Royal Bank of Canada..... 387,316

P.C. 1972-5/1868, August 29, 1972, authorized the remission of income tax in respect of the 1961 to 1965 taxation years inclusive in the amount of \$387,316.

In 1970 the Bank was reassessed by U.S. tax authorities in respect of 1961-1965 in the amount of \$1,777,298 U.S. plus interest in the amount of U.S. \$754,634. On March 10, 1971 the Bank was reassessed by Canada to allow additional foreign tax credit in respect of the additional U.S. tax in the amount \$1,866,975 plus credit interest at 3% under Section 57(3) in the amount of \$430,347.

It was determined subsequently that the rate of foreign exchange used to calculate the Canadian foreign tax credit for the reassessments was not the rate of exchange in effect on the date the U S tax and interest was paid and it became necessary to again reassess to correct this situation.

The U.S. tax liability and interest was paid August 3, 1970. On that date the U S dollar was 1.0265 Canadian. The foreign tax credit was reduced to \$1,818,238 from the previous \$1,866,975 with a corresponding adjustment in credit interest.

The interest payable on the additional U S tax was \$754,634 U S, the Canadian equivalent being \$744,632. There is no provision in the Income Tax Act to allow this interest as a deduction from taxable income or taxes. Whereas interest is income when received and the Bank will be required to pay tax on the interest received from Canada.

The revised U S taxes arose out of a change in the method of calculating the income of branch operations of foreign banks in that country. In a letter to the Canadian Bankers' Association dated June 30, 1970 the then Minister of National Revenue, the Honourable Jean-Pierre Côté, agreed to recommend a remission of Canadian tax equal to 3% of the deficiency of U S tax.

Sensibar Dredging Corporation Limited..... 217,661

P.C. 1972-9/1868, August 29, 1972, authorized the remission of \$217,661 income tax paid in respect of the 1961 taxation year plus interest paid, if any.

The taxpayer's American parent, Construction Aggregates Corporation had an option to purchase a dredge. The dredge was acquired and disposed of by the subsidiary. The subsidiary was taxed on the profit and the parent was taxed under Section 16 of the Act dealing with indirect payments. The Exchequer Court rendered a decision against the subsidiary and a decision in favour of the parent, both decisions being appealed to the Supreme Court.

Neither corporation had substantial Canadian assets and the Department in order to collect a reasonable amount, entered into an agreement with the two corporations (as well as an affiliate, Jason Hydraulic Pumping Limited) which provided as follows:

1. A consent judgment would be obtained in the Supreme Court for an assessment reducing Sensibar's 1961 taxes from \$432,190 to \$214,529.
2. The appeal against the parent would be discontinued.
3. Sensibar would pay \$345,000 in respect of all taxes and interest owing by the parties.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— TAXATION—Continued

Sensibar paid the amount and it was subsequently discovered that under the Supreme Court Act the Court could not issue the proposed consent judgment reducing the assessment. The relevant year was statute barred.

Shulda, Grant..... 2,550

P.C. 1972-5/2358, October 5, 1972, authorized the remission of \$2,194 interest and a late filing penalty of \$356 for a total of \$2,550 in respect of the 1966 taxation year.

In 1966 the taxpayer's mother transferred to him farm land having a net value of \$34,364. The transfer settled the accounts between them and compensated him for his work and services in the farming and operation of the land. All parties were not cognizant of the tax implications of the transfer. In 1971 National Revenue, Taxation became aware of the transfer and assessed the taxpayer on the basis that \$14,000 of the property was a tax exempt gift while \$20,363, the balance, was added to 1966 taxable income.

Because the tax was not assessed until 1971 a remission of the interest and late filing penalty was recommended.

Stanford, Donald Kent..... 6,783

P.C. 1973-6/330, February 13, 1973, authorized the remission of \$6,783 income tax plus interest, if any, in respect of the 1967 taxation year.

This taxpayer received income in 1967 from the sale of the copyright to a literary work. The taxpayer under Section 80(a) of the Income Tax Act was entitled to allocate this amount over a period of two years, that is the year of receipt and the immediately preceding year, if he had filed his election to do so within the prescribed time. The taxpayer failed through inadvertence and innocence to elect within the prescribed time. The taxpayer is a disabled individual.

The difference between the taxpayer's federal tax liability for the 1966 and 1967 taxation years and the federal tax liability, had he filed within the prescribed limit his election to average the 1966 income receipt over the 1966 and 1967 taxation years, is \$6,783.

Corney, Estate of the late Lillian..... 220,162

P.C. 1972-6/707, April 12, 1972.

MacKenzie, Estate of the late Kathryn B..... 48,910

P.C. 1973-14/197, January 30, 1973.

Perreault, Estate of the late Victor E..... 6,879

P.C. 1972-8/1495, July 4, 1972.

The above remissions all involve the disposition of estates in which the needs of the spouse of the decedent were provided for from the income of the estate after whose death the residue would go to an approved charity.

The property out of which the income is payable is deemed to form part of the surviving spouse's estate for estate tax purposes on his or her death and would accordingly be taxable on his or her estate. This is so notwithstanding the fact that it

will pass to an exempt charity. This was never intended to be the result of the legislation.

The Minister of Finance stated during the Final Proceedings on Bill C165 that until such time as the legislation in this regard was amended he would undertake through the provisions of Section 7 of The Financial Administration Act to protect fully the interests of persons would up in this technicality.

Fowler, Sydney J..... 14,445

P.C. 1973-9/437, February 20, 1973.

Gannon, William A..... 2,684

P.C. 1973-8/330, February 13, 1973.

Lacasse, Marcel H. J..... 5,504

P.C. 1973-10/437, February 20, 1973.

The above remissions all involve taxpayers who were ex-members of the Canadian Armed Forces and obtained positions with the Canadian Embassy in the U S A. Advised by a written opinion of a senior official of the Department of National Revenue that they would have no liability for Canadian income tax they accepted positions with salaries lower than those usually paid for positions held by locally engaged employees.

After a period of several years a decision of the Department of Justice revised the opinion previously given and ruled that since they were ex-members of the Canadian Armed Forces immediately prior to their employment by the Embassy they were deemed by nature of Section 139(3) to have been Canadian residents prior to and during their period of employment by the Embassy.

Because of the fact they had accepted a lower salary level and of the lapse of time before the erroneous assumption was corrected, remissions were recommended for the difference between federal tax payable and the federal tax that would have been payable excluding Canadian Embassy income.

Remissions less than \$1,000(6)..... 2,240

Total..... \$1,221,706

General

Burks, Robert Samuel

P.C. 1973-13/3, January 9, 1973.

Olivier, Hubert Lawrence

P.C. 1972-12/3, January 9, 1973.

The above remissions involve employees of Canadian Pacific Air Lines Limited, who became entitled to severance pay as a result of the redundancy of their positions. However they accepted ground positions with the same employer and their severance pay did not constitute a retiring allowance within the scope of subsection 248(1) of the Income Tax Act which prevented them from claiming the benefit of paragraph 60(j). The severance payments were made in 1972. Since the severance pay would clearly have qualified as a retiring allowance if the taxpayers had not remained with the same employer a remission was recommended which would give relief if the amount of severance pay were paid into a registered retirement savings plan.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 17(8)—Concluded

DEPARTMENT OF NATIONAL REVENUE—
TAXATION—Concluded

United Canso Oil and Gas Ltd.
and

Canada Southern Petroleum Ltd.

P.C. 1972-11/1017 and P.C. 1972-10/1017,
May 16, 1972, repealed former Orders-in-Council
P.C. 1971-18/415 and P.C. 1971-19/415, both
dated March 9, 1971.

The new orders authorize the remission of in-
come tax payable in respect of the 1972 and
subsequent taxation years as follows:

United Canso Oil and Gas Ltd.....	4,487,988
Canada Southern Petroleum Ltd.....	4,049,957
Total.....	<u>\$8,537,945</u>

The new orders make reference to the Income
Tax Application Rules 1971 (Part III Chapter 63
Statutes 1970-71-72) as the old Section 83A of the
Income Tax Act has been repealed. Under the Act
should the taxpayer sell the properties in question
the proceeds of the sale must be brought into in-

come. The revised orders would permit the taxpayer
to offset this income by the exploration expenses
of the predecessor companies. Since the taxpayer
has not as yet reported a taxable income the new
orders are made applicable to the 1972 and sub-
sequent years.

For the purposes of Subsection 29(25) of the
Income Tax Application Rules 1971, the taxpayers
are deemed to have acquired after 1954 from
Canada Southern Oils Ltd. all or substantially all
of the property of that Company used by it in
carrying on the business in Canada.

Any amount included in the taxpayers' income
for the year in respect of dispositions of property
described in Paragraph A of this Section shall be
deemed to be attributable to the production of
petroleum or natural gas from wells situated on
property in Canada from which the predecessor
corporation had, immediately before the acquisi-
tion by the successor corporation of the property
so acquired, a right to take or remove petroleum
or natural gas.

The new orders maintain the condition that the
charters of Canada Southern Oils Ltd. and Albercan
Oil Corporation both be surrendered.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 18(2)

Obligations, debts and claims deleted from Public Accounts

Department	Treasury Board Authority		Ministerial Authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
AGRICULTURE.....	1	4,367	157	27,767	158	32,134
COMMUNICATIONS.....			3	415	3	415
CONSUMER AND CORPORATE AFFAIRS.....			74	2,783	74	2,783
ENERGY, MINES AND RESOURCES.....			400	3,068	400	3,068
ENVIRONMENT.....			14	835	14	835
EXTERNAL AFFAIRS—						
Department.....			316	11,623	316	11,623
Canadian International Development Agency.....			2	50	2	50
FINANCE.....			1	303	1	303
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS.....			1	17	1	17
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT...	5	7,853	93	20,065	98	27,918
INDUSTRY, TRADE AND COMMERCE—						
Statistics Canada.....			106	3,180	106	3,180
LABOUR—						
Department.....			14	1,056	14	1,056
Information Canada.....			105	3,759	105	3,759
MANPOWER AND IMMIGRATION—						
Department.....			2,627	452,934	2,627	452,934
Unemployment Insurance Commission.....			137	3,819	137	3,819
NATIONAL DEFENCE.....	2	5,574	422	23,304	424	28,878
NATIONAL HEALTH AND WELFARE.....			193	9,986	193	9,986
NATIONAL REVENUE—						
Customs and Excise.....	98	316,550	312	146,303	410	462,853
Taxation.....	347	1,074,838	7,999	2,840,261	8,346	3,915,099
POST OFFICE.....			295	10,430	295	10,430
PRIVY COUNCIL—						
Privy Council Office.....			15	728	15	728
PUBLIC WORKS.....	1	2,719	550	41,937	551	44,656

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended— *Continued*

SECTION 18(2)—*Concluded*

Obligations, debts and claims deleted from Public Accounts—*Concluded*

Department	Treasury Board Authority		Ministerial Authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
SECRETARY OF STATE—						
Public Archives.....			71	636	71	636
SOLICITOR GENERAL—						
Department.....			1	15	1	15
Correctional Services.....			13	813	13	813
SUPPLY AND SERVICES.....			189	2,292	189	2,292
TRANSPORT.....			3,420	56,627	3,420	56,627
TREASURY BOARD—						
Department.....			4	1,907	4	1,907
National Research Council.....	1	4,069	146	1,280	147	5,349
VETERANS AFFAIRS.....	46	137,337	234	23,776	280	161,113
	501	1,553,307	17,914	3,691,969	18,415	5,245,276

Deletions were from departmental accounts receivable with the following exceptions: Indian Affairs and Northern Development, 2 items totalling \$3,323 credited to the asset account "Indian and economic development"; Statistics Canada, 1 item of \$226 credited to the asset account "Miscellaneous departmental imprest and outstanding advances"; Manpower and Immigration, 2 items totalling \$417,684 credited to the asset account "Assisted passage scheme"; Treasury Board, 3 items amounting to \$1,903 credited to the liability account "Public Service Superannuation Account"; and Veterans Affairs, 6 items totalling \$15,534 credited to the asset account "Veterans Land Act Fund".

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 31(4)

Every accountable advance that is not repaid or accounted for

Name	Charged to Vote	Amount	To be recovered in 1973-74	Recovered in 1973-74	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
AGRICULTURE							
Kerr T C.....	1	1,455	1,455				
Kopera W.....	1	400	400				
Villeneuve P.....	1	200			200		
Anstey T H.....	5	215		215			
Bale R.....	5	25	25				
Barron J R.....	5	63	63				
Beacom S.....	5	300		300			
Boivin M R.....	5	400	400				
Boughton G R.....	5	5,200	5,200				
Bradley R H.....	5	400		400			
Brown L G.....	5	40	40				
Burgayne R.....	5	25	25				
Burrows V.....	5	590	590				
Campbell A B.....	5	600	600				
Capcara J J.....	5	491		491			
Chefurka W.....	5	179		179			
Dyck P.....	5	600	600				
Faris D H.....	5	60	60				
Fedak G.....	5	390	390				
Finlayson D G.....	5	1,300	1,300				
Fisher D V.....	5	425		425			
Fisher R W.....	5	90		90			
Gagnon F.....	5	250	250				
Gill C C.....	5	1,670	1,670				
Grover R.....	5	50		50			
Haas J A.....	5	30		30			
Hamill A S.....	5	55		55			
Hanning H L.....	5	197		197			
Johnston G R.....	5	75	75				
Kinsman D.....	5	177		177			
Knelsen L A E.....	5	450		450			
Leivers K.....	5	500	500				
McBean D S.....	5	500	500				
McGinnis A J.....	5	225		225			
McGugan W A.....	5	3	3				
McKeen C D.....	5	200		200			
McKenzie H.....	5	175	175				
McNaughton D.....	5	390	390				
McNeill E.....	5	25	25				
Menzies D R.....	5	90		90			
Mercier R.....	5	300	300				
Metcalfe D R.....	5	500	500				
Migicovsky B B.....	5	125	125				
Miller C D F.....	5	125		125			
Miller D M.....	5	250	250				
Morley H V.....	5	200	200				
Mountain W B.....	5	100	100				
Mumn D M.....	5	35		35			
Nicholson D W.....	5	340		340			
Parchomchuck P.....	5	40		40			
Pawlowski S H.....	5	500	500				
Pickering E D.....	5	200	200				
Proudfoot K G.....	5	125		125			
Ratzlaff C.....	5	725	725				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1973-74	Recovered in 1973-74	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
AGRICULTURE—Concluded							
Reid W.....	5	1	1				
Richardson J D.....	5	55		55			
Robertson J A.....	5	700	700				
Romanow A M.....	5	25	25				
Romanow W.....	5	75	75				
Russell G B.....	5	220		220			
Saidak W J.....	5	150		150			
Spangelo L P.....	5	100	100				
St. Pierre J C.....	5	1	1				
Vardanis A.....	5	3		3			
Waldern D E.....	5	1,050	1,050				
Weaver G M.....	5	50		50			
Weintraub M.....	5	500	500				
Welsh M F.....	5	45		45			
Williams I H.....	5	500	500				
Willis C B.....	5	450	450				
White G A.....	5	500	500				
Wood D F.....	5	450	450				
Wood P.....	5	47	47				
Yarency D.....	5	2	2				
Nath E.....	10	106		106			
Cloutier C L.....	20	50		50			
Munns S L.....	20	200		200			
Paul K G.....	20	50		50			
		27,405	22,037	5,168	200		

CONSUMER AND CORPORATE AFFAIRS

Beamish R.....	1	75		75			
Gendron J.....	1	300		300			
Griffiths M.....	1	200		200			
Hall J.....	1	620		620			
Hoban D.....	1	200		200			
Prescott R.....	1	300		300			
Roussel G.....	1	35		35			
Cooke J.....	5	650		650			
Dunn G.....	5	100		100			
Hamilton W G.....	5	200		200			
Loken D C.....	5	3		3			
McGivery J L.....	5	66		66			
Nelson R J.....	5	520		520			
Peturson C W.....	5	499		499			
Vell V C.....	5	525		525			
Bagnall J L.....	10	675		675			
Forbes R C.....	10	1,500		1,500			
Lesage L.....	10	556		556			
Cancellara K C.....	15	700		700			
Thom A C.....	15	250		250			
		7,974		7,974			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1973-74	Recovered in 1973-74	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
ENERGY, MINES AND RESOURCES							
Turnbull D R.....	1	221			221		
ENVIRONMENT							
Atwell J.....	20	100			100		
Denbigh D.....	1	477	477				
Goldsteen G.....	10	27	27				
Holmes R M.....	10	100			100		
McKee S.....	10	200	200				
Smith P A.....	10	100			100		
Springer J.....	10	100			100		
		1,104	704		400		
EXTERNAL AFFAIRS							
Allard J.....	1	300			300		
Berube N.....	1	125			125		
Charbonneau R.....	1	650			650		
Demers G.....	1	300			300		
Gaborieau A.....	1	700			700		
Morisset J P.....	1	700			700		
Pan Yun-Chong.....	1	75			75		
Poirier B.....	1	300			300		
		3,150			3,150		
FINANCE							
Fleming R A.....	101	40		40			
Casault R.....	101	90	50				
		90	50	40			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT							
Beardy S.....	5	279	279				
Bourgaize E.....	5	241			241		
Geres R G.....	5	265			265		
Methot J.....	5	332		32	300		
Monias G.....	5	105	105				
O'Donnell V.....	20	8	8				
Sinclair M.....	5	279	279				
Villeneuve L M.....	65	10			10		
		1,519	671	32	816		
JUSTICE							
Cameron S.....	1	1,200	1,200				
Bluteau A.....	1	100		100			
Cassels J.....	1	600		600			
Leal H A.....	1	1,300		1,300			
Johnstone A R.....	1	100		100			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1973-74	Recovered in 1973-74	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
JUSTICE—Concluded							
MacDonald L. M.....	1	392		392			
McNab R. S.....	1	160	160				
Fogarty K. H.....	1	176	176				
Lyon W. D.....	1	122		122			
Shapiro B. B.....	1	122	122				
Dickson D. M.....	1	72	72				
Kelly J. P.....	1	224	224				
Dickson D. M.....	1	106	106				
Trainor W. J.....	1	70		70			
McCann P. H.....	10	215		215			
Christie N. B.....	1	118		118			
Fournier L.....	10	1,101		1,101			
Delorme J. W.....	10	260		260			
Perrin S. R.....	10	259		259			
Coutu G.....	1	167	167				
Pasher K.....	1	174	174				
Kerr R.....	3	303		303			
		7,341	2,401	4,940			
LABOUR							
Perehinec J.....	1	100		100			
MANPOWER AND IMMIGRATION							
Arndt E. F.....	5	66	66				
Begin-Mathieu H.....	15	508	508				
Bell W. H.....	5	4	4				
Bowman H.....	15	135	135				
Butler L.....	15	28	28				
Cowley J. A.....	15	75	75				
Diether R. L.....	5	275	275				
Drage E. C.....	15	600	600				
Fuller P. R.....	15	25		25			
Henderson G. P.....	20	989		989			
Houle J. P.....	25	81	81				
Kaarsberg A. C.....	15	650	650				
Keating P.....	15	22		22			
Leconte B.....	15	197	197				
MacTavish R. J.....	5	71	71				
MacTavish R. J.....	5	44	44				
McIntyre W.....	5	266	266				
Palmer W. W.....	5	9	9				
Pattee S. F.....	15	42	42				
Powell K.....	25	125	125				
Rapanos W. F.....	5	3	3				
Tremblay G.....	15	258	258				
Tremblay R.....	25	107	107				
Thomson J. H.....	15	173	173				
Whenham G. L.....	15	730	730				
Wright H. H.....	15	500	500				
Yelle R. J.....	15	69	69				
		6,052	5,016	1,036			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1973-74	Recovered in 1973-74	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
Unemployment Insurance Commission							
Hearn L.....	U.I. Account	87			87		
Shea P.....	U.I. Account	185			185		
Barter E.....	U.I. Account	22			22		
Barriage N.....	U.I. Account	124			124		
		418			418		
		6,470	5,016	1,036	418		
NATIONAL DEFENCE							
Choquette J J—Corporal.....	5	20		20			
Collinson D—Captain.....	5	100		100			
Craven G H—Lieutenant Colonel.....	5	250		250			
Doucet D F—Private.....	5	1,237		1,237			
Drysdale J G—Private.....	5	180		180			
Ford A J—Major.....	5	500		500			
Gagne B—Corporal.....	5	40		40			
Hansen H A—Civilian.....	5	31	31				
Jones R E—Civilian.....	5	70		70			
Ladouceur J G—Private.....	5	30		30			
Lemelin J—Private.....	5	150		150			
Parry J—Corporal.....	5	175		175			
Purcell W—Civilian.....	5	100		100			
		2,883	31	2,852			
NATIONAL HEALTH AND WELFARE							
Adams M.....	20	300		300			
Allen H J.....	1	350			350		
Becker J.....	20	100	100				
Bentley C A.....	20	2,000		2,000			
Berthiaume J.....	20	37		37			
Christianson M E.....	20	2,725	2,725				
Connolly B.....	20	200		200			
Corneil W.....	5	200	200				
Federko D.....	20	800	800				
Ferries M.....	20	77	77				
Fraser J.....	20	50		50			
Genetti D.....	45	100			100		
Harkness D.....	20	800	800				
Heron A.....	45	150			150		
Herrington M.....	20	200	200				
Johnston J.....	45	57		57			
Keepness T.....	20	100	100				
Kehoe P.....	20	200		200			
Kreshnamoorthy D A.....	20	81		81			
Leclair H J.....	45	448	448				
Legros K.....	20	388		388			
Letourneau G.....	1	50		50			
Liljefors Y.....	1	400			400		
MacMillan L.....	20	100		100			
Malowany L.....	20	430	430				
McLaren M.....	20	150		150			

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1973-74	Recovered in 1973-74	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
NATIONAL HEALTH AND WELFARE							
<i>—Concluded</i>							
McNabb W J.....	20	100	100				
Oakey J.....	5	350	350				
Olstad L.....	20	500		500			
O'Regan K R.....	20	1,500		1,500			
Pearson R.....	20	250	250				
Ploughman J.....	20	75		75			
Robinson V M.....	20	200	200				
Ross C.....	20	94		94			
Saskamoose L.....	20	800	800				
Silversides F H.....	20	49		49			
Sutherland J.....	20	75		75			
Tolmie C.....	20	200	200				
Waldron K E.....	20	700	700				
Wessel P.....	20	1,355		1,355			
		16,741	8,480	7,261	1,000		
PARLIAMENT—House of Commons							
Fraser A.....	5	3,000	3,000				
POST OFFICE							
Alexander A F.....	1	88		88			
Barriere L.....	1	150		150			
Bennett A W.....	1	2		2			
Bond T.....	1	50		50			
Breathwaite G J.....	1	9		9			
Brousseau A M.....	1	344		344			
Chamberland A.....	1	104		104			
Chevrette M.....	1	260		260			
Crispin R W.....	1	77		77			
Dow R J.....	1	365		365			
Durocher L.....	1	6		6			
Eccles K.....	1	318		318			
Griffith W F.....	1	107		107			
Inkpen A M.....	1	552		552			
Knight E D.....	1	18		18			
Krause C.....	1	310		310			
Litalien P.....	1	190		190			
MacDonald T.....	1	156		156			
MacQueen J.....	1	21		21			
McEachern J J.....	1	50		50			
Millar V.....	1	6		6			
Osmond H R.....	1	529		529			
Plummer A G.....	1	11		11			
Proulx C.....		Working Capital Advance					Hospitalized
Pure Spring (Canada) Ltd.....	1	9		9			
Rideau Curling Club for A.P.O. officials.....	1	235		235			
Ruthven R E.....	1	342		342			
Sachdeva R L.....	1	3		3			
Sainsbury L A.....	1	8		8			
Simpson W C.....	1	193		193			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1973-74	Recovered in 1973-74	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
POST OFFICE—Concluded							
Sinclair G M.....	1	49		49			
Unknown.....	1	815					
Unknown.....	1	1,043		300	743		
Habeeb E.....	1	250				250	
Brazeau J A R.....	1	300		87		213	
Fraser D.....	1	258					Under in- vestigation
Gaudet M.....	1	630					Under in- vestigation
		8,258		4,949	743	463	
PUBLIC WORKS							
Baker W.....	1	317	317	317			
Devine F.....	5	200	200	200			
Dibben K M.....	1	365	365	365			
Graff D F.....	5	600	600				
LaFrance J E.....	1	240	240				
Luke G.....	5	250	250	250			
McNamee B.....	1	300	300	300			
Prince E.....	5	50	50				
Rowse K.....	1	100	100	100			
Venne G.....	10	700	700	700			
		3,122	3,122	2,232			
REGIONAL ECONOMIC EXPANSION							
Dubuc A.....	1	100			100		
SCIENCE AND TECHNOLOGY							
Richardson M R.....	1	75	75				
Whitehead J R.....	1	110	110				
Edwards F A.....	1	300	300				
Siegel B E.....	1	40	40				
Bradley J T.....	1	50	50				
		575	575				
SECRETARY OF STATE							
Rivet H.....	1	52	52				
Petit T M F.....	25	24		24			
Andras R.....	30	232		232			
Evans D.....	30	294		294			
Erasmus G.....	30	200	200				
Fournier J.....	30	47				47	
Hlady W M.....	30	823		823			
Irving J.....	30	355	355				
Kwasnycia L.....	30	50	50				
Lumsden P.....	30	150	150				
Martel-Vachon M.....	30	50		50			
May C.....	30	65		65			
Onu T.....	30	200		200			
Sigurdson L.....	30	14		14			
Sim H.....	30	297		297			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Concluded

Every accountable advance that is not repaid or accounted for—Concluded

Name	Charged to Vote	Amount	To be recovered in 1973-74	Recovered in 1973-74	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
SECRETARY OF STATE—Concluded							
Department							
Thibault L.....	30	76	76				
		2,929	883	1,999		47	
National Museums of Canada							
Boggs J S.....	90	149		149			
Wilson W.....	90	6		6			
de Tedesco M.....	90	73		73			
Renshaw-Beauchamp.....	90	500		500			
Dillon C.....	90	54	54				
Youngman P.....	90	1,165		1,165			
		1,947	54	1,893			
Public Service Commission							
Blouin J.....	105	30	30				
Coulombe G.....	105	18	18				
Coté Y.....	105	80	80				
Doyon J P.....	105	55		55			
Dumoulin P.....	105	475		475			
Dupuis A.....	105	200		200			
Ethier L.....	105	40		40			
Farnham P.....	105	125		125			
Pilley R.....	105	49	49				
		1,072	177	895			
Representation Commissioner							
Aikins J S.....	S	700		700			
McCool Brian S.....		425		425			
Tarnopolsky Walter S.....		300		300			
		1,425		1,425			
		7,373	1,114	6,212		47	
SOLICITOR GENERAL							
Devarences P.....	5	24		24			
Nares Peter.....	1	6	6				
Nicholson E R.....	5	71		71			
		101	6	95			
TRANSPORT							
Constantine R L.....	5	200			200		
Dennis W L.....	20	6	6				
Gagnon M.....	5	10			10		
Gourdeau H.....	20	1,508			1,508		
Lebel J.....	5	15			15		
Roy J M.....	5	126			126		
Tremblay Y.....	5	41			41		
		1,906	6		1,900		
Canadian Transport Commission							
Crockett R.....	75	750		750			
Fortier J M.....	75	30		30			
		780		780			
		2,686	6	780	1,900		
TREASURY BOARD							
Durand E J.....	1	28			28		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 98(3)

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of public officers

NOTES—Losses of the Post Office Department are reported separately further on in this section. The public officers guarantee account is reported in schedule "deposit and trust accounts" in section 10 of this volume.

	Summary				
	Number of cases in 1972-73	Amount of Loss	Amount Recovered in 1972-73	Net Charge to account in 1972-73	Amount Outstanding
		\$	\$	\$	\$
Amount previously reported outstanding March 31, 1972.....		1,310*			1,310*
Net differences due to changes.....		1,310	2,065	-2,065	1,310
Amounts reported in 1972-73					
Losses recovered in full.....	6	6,161	6,161		
Other losses.....	14	158,902	17,732	81,880	59,290
	20	165,063	23,893	81,880	59,290
		166,373	25,958	79,815	60,600

* Includes an adjustment of \$83 to correct an error.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Adjustments in cases reported in previous years

(Figures in brackets indicate amounts previously reported)

Department and Position	Year last reported	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
		\$	\$	\$	\$	
Communications						
Employee.....	1971-72	5,917 (5,917)	5,815 (5,600)	102 (317)		Conversion of public funds to his own use by failing to remit money collected on behalf of Her Majesty. The offender was discharged from his employment and a judgement was signed against him. Fairly regular payments being received.
Justice						
Employee.....	1971-72	10,680 (10,680)	7,288 (6,488)	2,365 (3,165)	1,027 (1,027)	Conversion of public funds to his own use. Employee suspended from duty. Regular payments are being received.
Secretary of State						
Employee.....	1968-69	3,144 (3,144)	2,470 (2,470)	674 (674)		Inability to fully account for accountable advances. Partial recovery was made. (A receipt of \$674 was credited to the account in May, 1973, when the department remitted the amount following justice. Department opinion that it could not be proven the loss was due to a defalcation).
Transport						
Clerk.....	1971-72	42,800 (42,800)	5,523 (5,473)	37,277 (37,327)		Misappropriation of public funds through alteration of deposit slips. Recovery is being made by monthly instalments. A few payments are being received. (Further recoveries in the amount of \$200 made subsequent to March 31, 1973).
Harbour Master.....	1971-72	7,215 (7,215)	6,505 (5,505)	710 (1,710)		Inability to account for and pay over wharfage revenue from 1963 to 1966. The offender has committed himself to make restitution at the rate of \$1,000 per year. (A further recovery of \$710 was made in May, 1973).
		69,756 (69,756)	27,601 (25,536)	41,128 (43,193)	1,027 (1,027)	
			2,065	-2,065		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Amount reported in 1972-73—Recovered in full

Department and Position	Year last reported	Amount of loss	Amount recovered	Particulars
		\$	\$	
Indian and Northern Affairs				
Employee.....		3,782	3,782	Conversion of public funds to his own use by submitting fraudulent payment vouchers for contract employees on the pretence that their contracts were being extended. Cheques were then forged and countersigned. The employee has been discharged from the Public Service. Full restitution has been made.
Manpower and Immigration				
Employee.....		158	158	Misappropriation of public funds through falsification of removal expenses. The employee was discharged, but the discharge was appealed and the employee was reinstated with three months suspension.
Employee.....		1,921	1,921	Misappropriation of public funds through falsification of travel and removal expense claims. Full amount was recovered, and employee was transferred.
National Defence				
Captain.....		76	76	Conversion of public funds to his own use by submitting fraudulent travel claims for reimbursement. The offender was found guilty and was sentenced to a severe reprimand and a fine of \$200. The full amount of the loss has been recovered.
Corporal.....		172	172	Converted to his own use money received from sales of military clothing. He was tried by Court Martial and found guilty of theft. The full amount of the proven theft was recovered.
National Revenue				
Customs Clerk		52	52	Misappropriated public funds by failing to issue receipts for duty and taxes paid on imported goods, and keeping the collections for his own use. The clerk was discharged from the Customs Excise service. Full recovery was made.
		6,161	6,161	

STATEMENT AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Other losses

Items charged to the Public Officers Guarantee Account

Department and Position	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
	\$	\$	\$	\$	
Indian and Northern Affairs Employee.....	1,442		1,442		Fraudulently obtained funds through cashing cheques payable to suppliers, and preparing and cashing false payroll cheques. No charges were laid as the employee is presently serving a prison sentence on various other charges for which he has been convicted. Further recovery is considered doubtful.
Manpower and Immigration Sociologist.....	77,950	2,000	75,950		Misappropriation of public funds through preparation of fraudulent contracts, and forgery of cheques. The employee was found guilty and sentenced to four years with an order for restitution of the amount stolen. The amount recovered was made from funds owing to the employee for salary, unused annual leave and retroactive pay.
National Defence Cashier.....	4,663	1,949	2,714		Misappropriation of public funds from an imprest account by a corporal employed as a base cashier. Full recovery is expected.
Warrant officer and Corporal.....	4,125	3,789	336		Misappropriation of funds through a conspiracy involving a Warrant Officer and a Corporal acting in concert with representatives of dairies. Receipts were given for milk in excess of quantities delivered and credit vouchers were issued for the difference. Both offenders were found guilty, the Corporal was fined \$300 while the Warrant officer was fined \$700 and reduced to the rank of corporal. Further recovery is considered doubtful.
Mail Clerk	2,638	2,413	225		Misappropriation of public funds from postage account. The offender was tried under the National Defence Act and sentenced to 30 days detention and released from the Army.
Dental Officer.....	49		49		Conversion of public funds to his own use by failure to remit amounts collected for providing dental treatment to members of the R.C.A.F. and their dependents. The officer was found guilty of the charges, was reprimanded and fined \$50.
Transport Wharfinger.....	1,164		1,164		Conversion of public funds to his own use through withholding wharfage fees collected on behalf of the Minister of Transport. When the R.C.M.P. have located the offender an effort will be made to recover the amount from him through civil action.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Other losses

Items not charged to the Public Officers Guarantee Account

Department and Position	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
	\$	\$	\$	\$	
Energy, Mines and Ressources Person or Persons Unknown.....	121			121	Unexpended portion of an accountable advance was stolen from an unlocked drawer. An investigation by Police failed to determine the person or persons responsible.
Health and Welfare Employee.....	2,125	822		1,303	Fraudulently obtained travel advances by forging the name of supervisor, and upon receipt of the advances forged the signature of the persons to whom the cheques were payable. The employee was found guilty of the fraud and was sentenced to 18 months probation with restitution to be made within 17 months.
Indian Affairs and Northern Development Social Worker.....	29,000			29,000	Irregularities in the administration of public funds during the period of 1969 to 1971 resulting in probable and possible defalcations of \$29,000. Employee discharged from Public Service and convicted of fraud. Department is attempting to recover outstanding amount.
Manpower and Immigration Employee and accomplice.....	10,941	3,000		7,941	Conversion of public funds to his own use through the issue of fraudulent authorization for mobility grants and forgery of subsequent cheques. The employee was charged with fraud and discharged, but the case is still pending. The \$3,000 was recovered from the accomplice.
National Defence Sergeant.....	413	50		363	Converted to his own use public funds by submitting an invalid receipt with his travel expense claim. The Sergeant was released from the service. No further recoveries are expected.
National Film Board Audit Clerk.....	3,301			3,301	Misappropriated public funds through falsification of travel claims, forgery of cheques, and failure to remit to the Receiver General refunds of travel advances. The employee confessed to the theft, and the investigation is still proceeding. At least partial recovery is expected.
National Harbours Board Legal Officer.....	49,695	7,506		42,189	Misappropriated public funds through forgery of endorsements of payees on 23 cheques and deposited the money in his personal bank account. The employee pleaded guilty to the charges and was sentenced to two years. Recovery action still proceeding.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Other losses

Items charged to the Public Officers Guarantee Account

Department and Position	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
	\$	\$	\$	\$	
Transport					
Cook.....	275			275	A newly hired Cook was given a travel advance to cover his plane fare to Frobisher Bay, N.W.T., but he never reported for duty. All attempts to recover the money have been unsuccessful. (The full \$275 was charged to the Public Officers Guarantee Account in May 1973).
	187,902	21,529	81,880	84,493	

Post Office Department

NOTE: Unrecovered losses of the Post Office Department arising from defalcation are charged to the Post Office Guarantee Fund.

	Number of Cases in 1972-73	Amount of Loss	Amount Recovered in 1972-73	Net Charge to Fund in 1972-73	Amount Out- standing
		\$	\$	\$	\$
Amounts previously reported outstanding at March 31, 1972....		34,546			34,546
Net difference due to changes.....		5,597	-27,833	-10,414	-32,650
		40,143	-27,833	-10,414	1,896
Amounts reported April 1, 1972 to March 31, 1973—					
Losses recovered in full.....	25	28,773	-28,773		
Losses incurred during 1972-73 and outstanding at 31 March 1973.....	30	109,719	-10,352		99,367
	55	138,492	-39,125		99,367
	55	178,635	-66,958	-10,414	101,263

Details on the following pages.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS

(figures in brackets indicate amounts previously reported)

Postal employee	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1973	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1971-72)	2,244	2,244			Conversion. Postmaster imprisoned. Balance recovered in full.
		(2,244)	(2,161)	(83)		
		2,052	1,051	1,001		Conversion. Postmaster imprisoned. Intermittent payments received.
Postmaster.....	(1971-72)	(2,052)	(1,006)	(1,046)		Conversion. Dismissed and prosecuted. Intermittent payments received.
		3,173	1,236	1,937		
Postmaster.....	(1971-72)	(3,173)	(1,233)	(1,940)		Conversion. Dismissed. Balance recovered in full.
		2,821	2,821			
Postmaster.....	(1971-72)	(2,821)	(2,792)	(29)		Conversion. Dismissed and prosecuted. Intermittent payments received.
		2,101	1,394	707		
Postmaster.....	(1971-72)	(2,101)	(1,364)	(737)		Shortage of \$1500.00 which the postmaster claimed was remitted. Released. Intermittent payments received.
		1,500	1,095	405		
Postmaster.....	(1971-72)	(1,500)	(1,045)	(455)		Postmaster committed arson to cover shortage. Prosecuted. Intermittent payments received.
		4,097	788	3,309		Conversion. Dismissed. Irregular payments received.
Postmaster.....	(1971-72)	(4,097)	(708)	(3,389)		Conversion. Dismissed and prosecuted. Fairly regular payments received.
		2,412	1,706	706		
Postmaster.....	(1971-72)	(2,412)	(1,661)	(751)		Conversion. Dismissed and prosecuted. Fairly regular payments received.
		7,017	4,256	2,761		
Postmaster.....	(1971-72)	(7,017)	(4,146)	(2,871)		Conversion. Dismissed. Balance recovered in full.
		2,943	2,627	316		
Postmaster.....	(1971-72)	(2,943)	(2,547)	(396)		Conversion. No legal action. Regular payments received.
		823	823			
Postmaster.....	(1971-72)	(823)	(808)	(15)		Conversion. Dismissed and prosecuted. Balance recovered in full.
		2,938	2,396	542		
Postmaster.....	(1971-72)	(2,938)	(2,291)	(647)		Conversion. Dismissed and prosecuted. Balance recovered in full.
		2,411	2,411			
Postmaster.....	(1971-72)	(2,411)	(2,372)	(39)		Conversion. Dismissed and prosecuted. Intermittent payments received.
		8,025	1,042	6,983		
Postmaster.....	(1971-72)	(8,025)	(930)	(7,095)		Conversion. Dismissed and prosecuted. Regular payments received.
		1,750	630	1,120		
Postmaster.....	(1971-72)	(1,750)	(510)	(1,240)		C.O.D. funds not remitted. No legal action. Balance recovered in full.
		571	571			
Postmaster.....	(1971-72)	(571)	(505)	(66)		Conversion. Dismissed and prosecuted. Regular payments received.
		3,477	1,512	1,965		
Postmaster.....	(1971-72)	(3,477)	(1,392)	(2,085)		Conversion. Dismissed. No legal action. Intermittent payments received.
		1,794	1,190	604		
Postmaster.....	(1971-72)	(1,794)	(1,110)	(684)		C.O.D. funds not remitted. Dismissed and prosecuted. Fairly regular payments received.
		8,274	3,784	4,490		
Postmaster.....	(1971-72)	(8,274)	(3,664)	(4,610)		Falsification and failure to deposit. No legal action. Regular payments received.
		2,166	1,847	319		
Postmaster.....	(1971-72)	(2,166)	(1,631)	(535)		Conversion. Dismissed and prosecuted. Intermittent payments received.
		621	593	28		
Postmaster.....	(1971-72)	(621)	(548)	(73)		Conversion. Dismissed. No legal action. Intermittent payments received.
		2,505	1,424	1,081		
Postmaster.....	(1971-72)	(2,505)	(1,364)	(1,141)		Financial irregularities. Dismissed. Periodic payments received.
		539	251	288		
Postmaster.....	(1971-72)	(539)	(245)	(294)		Conversion and falsification. Dismissed. Assistant prosecuted. Intermittent payments received.
Postmaster and Assistant.....	(1971-72)	6,830	3,363	3,467		
		(6,830)	(3,113)	(3,717)		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—Continued

Postal employee	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1973	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1971-72)	4,239	4,239			Falsification. Dismissed and prosecuted. Balance recovered in full.
Postmaster and Assistant.....	(1971-72)	(4,239)	(4,158)	(81)		Conversion. Both dismissed and prosecuted. Regular payments received.
Postmaster and Assistant.....	(1971-72)	4,479	4,286	193		Financial irregularities. Both dismissed. Regular payments received.
Postmaster.....	(1971-72)	(4,479)	(3,986)	(493)		Conversion. Dismissed and prosecuted. Periodic payments received.
Postmaster.....	(1971-72)	4,120	3,522	598		Denied conversion. Post Office closed. Regular payments received.
Postmaster.....	(1971-72)	(4,120)	(3,362)	(758)		Conversion. Both dismissed and prosecuted. Balance now recovered in full.
Postmaster.....	(1971-72)	1,826	1,585	241		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1971-72)	(1,826)	(1,545)	(281)		Financial irregularities. No legal action. Balance recovered in full.
Postmaster.....	(1971-72)	2,186	1,818	368		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(2,186)	(1,618)	(568)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster and Assistant.....	(1970-71)	1,620	1,610	10		Conversion. Dismissed and prosecuted. Fairly regular payments received.
Postmaster.....	(1971-72)	(1,620)	(1,268)	(352)		Conversion. Dismissed and prosecuted. Periodic payments received.
Postmaster.....	(1971-72)	1,660	1,261	399		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(1,660)	(1,136)	(524)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	1,875	1,875			Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(1,875)	(1,600)	(275)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	1,227	319	908		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(1,227)	(239)	(988)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	1,688	346	1,342		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(1,688)	(296)	(1,392)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	3,361	2,917	444		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(3,361)	(2,617)	(744)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	847	712	135		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(847)	(702)	(145)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	1,369	932	437		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(1,369)	(792)	(577)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	364	321	43		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(364)	(296)	(68)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	310	295	15		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(310)	(235)	(75)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	1,097	759	338		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(1,097)	(679)	(418)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster and Assistant.....	(1971-72)	2,484	2,382	102		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(2,484)	(2,082)	(402)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	7,993	1,712	6,281		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(7,993)	(1,562)	(6,431)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	1,472	1,472			Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(1,472)	(1,175)	(297)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	1,882	473	1,409		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(1,882)	(446)	(1,436)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postal Clerk.....	(1971-72)	2,808	2,670	138		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(2,808)	(2,470)	(338)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	1,673	1,153	520		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(1,673)	(853)	(820)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	1,221	968	253		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(1,221)	(918)	(303)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	6,055	1,153	4,902		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(6,055)	(803)	(5,252)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	551	466	85		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(551)	(456)	(95)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	481	481			Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	(481)	(344)	(137)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—Continued

Postal employee	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1972	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1971-72)	1,943 (1,943)	371 (316)	1,572 (1,627)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	3,333 (3,333)	1,612 (962)	1,721 (2,371)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1971-72)	6,795 (6,795)	5,055 (3,855)	1,740 (2,940)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1971-72)	961 (961)	183 (118)	778 (843)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1971-72)	6,184 (6,184)	6,184 (5,601)	(583)		Conversion and falsification. Dismissed and prosecuted. Balance recovered in full.
Postmaster.....	(1971-72)	4,790 (4,790)	75	4,715 (4,790)		Conversion and falsification. Dismissed and prosecuted. Periodic payments received.
Postmaster.....	(1971-72)	444 (444)	376 (226)	68 (218)		C.O.D. funds not remitted. Dismissed. Intermittent payments received.
Postmaster.....	(1971-72)	315 (315)	95 (65)	220	(250)	C.O.D. shortage. Postmaster resigned. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	78 (78)		78	(78)	C.O.D. shortage. Still under investigation. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	2,679 (2,679)	870 (460)	1,809	(2,219)	Conversion. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	5,915 (5,915)	1,342 (1,242)	4,573	(4,673)	Conversion. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	3,873 (3,873)	541 (266)	3,332	(3,607)	Conversion. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Assistant.....	(1971-72)	168 (168)	16	152	(168)	Conversion and falsification. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Assistant.....	(1971-72)	1,597 (1,597)	862 (862)	735	(735)	Conversion. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	402 (402)	370 (96)	32	(306)	Conversion. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	3,057 (3,057)	1,253 (1,253)	1,804	(1,804)	Conversion. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	4,975 (345)	1,716 (310)	3,259	(35)	Conversion and falsification. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....		451	379	72		Conversion. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	321 (321)	161 (161)	160	(160)	Kiting. Dismissed. No legal action. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	187 (187)	176 (176)	11	(11)	Falsification of accounts. No legal action. Balance withdrawn from Post Office Guarantee Fund.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—Concluded

Postal employee	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1973	Particulars
		\$	\$	\$	\$	
Postmaster.....		30	24	6		Errors in the accounts. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	3,035	124	2,911	(2,911)	Conversion. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....		15		15		Errors in the accounts. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....		21		21		Errors in the accounts. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1971-72)	2,125	229		1,896	Forged cheques. Dismissed and prosecuted. Balance recovered in full in April 1973.
Postmaster.....	(1971-72)	(2,050)	(229)		(1,821)	Conversion. Dismissed and prosecuted. Balance recovered in full.
Postmaster.....	(1971-72)	1,982	1,982		(1,982)	Conversion. Dismissed and prosecuted. Balance recovered in full.
Postmaster.....	(1971-72)	1,907	1,907		(905)	Conversion. Dismissed and prosecuted. Balance recovered in full.
Postmaster.....	(1971-72)	2,571	2,571		(350)	Conversion. Dismissed and prosecuted. Balance recovered in full.
Postmaster.....	(1971-72)	(2,571)	(2,221)		(109)	Conversion. Dismissed and prosecuted. Balance recovered in full.
Postmaster.....	(1971-72)	1,303	1,303		(1,512)	Conversion. Dismissed and prosecuted. Balance recovered in full.
Postmaster.....	(1971-72)	(1,303)	(1,194)		(77)	Errors in the accounts. Balance recovered in full.
Postmaster.....	(1971-72)	1,512	1,512		(77)	Conversion. Dismissed and prosecuted. Balance recovered in full.
Postmaster.....	(1971-72)	(1,512)			(482)	C.O.D. funds not remitted. Post Office transferred. Recovered in full January 1973.
Postmaster.....	(1971-72)	122	122		(241)	Conversion and falsification. Dismissed. Prosecuted. Recovered in full.
Postmaster.....	(1971-72)	(122)	(45)		(163)	No explanation for shortage. Post Office closed. Recovered in full.
Postmaster.....	(1971-72)	216	216		(9,870)	Conversion. Dismissed and prosecuted. Recovered in full.
Postmaster.....	(1971-72)	(216)	(139)			
Postmaster.....	(1971-72)	859	859			
Postmaster.....	(1971-72)	(484)	(2)			
Postmaster.....	(1971-72)	2,737	2,737			
Postmaster.....	(1971-72)	(2,737)	(2,496)			
Postmaster.....	(1971-72)	340	340			
Postmaster.....	(1971-72)	(340)	(177)			
Postmaster.....	(1971-72)	10,169	10,169			
Postmaster.....	(1971-72)	(10,169)	(299)			
		209,384	126,514	80,974	1,896	
		(203,787)	(98,681)	(70,560)	(34,546)	
Net difference due to change in amounts previously reported.....		5,597	27,833	10,414	-32,650	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Concluded*

SECTION 98(3)—*Concluded*

Post Office Department—*Concluded*

LOSSES INCURRED DURING 1972-73 AND OUTSTANDING AT 31ST MARCH 1973

Postal Employee	Amount of Loss	Amounts Recovered	Amount Outstanding	Particulars
	\$	\$	\$	
Postmaster.....	4,176	207	3,969	Conversion. Dismissed. Prosecution pending.
Postmaster.....	1,512	942	570	Conversion. Dismissed. Prosecution pending.
Postmaster.....	2,012	414	1,598	Conversion of C.O.D. funds. Dismissed. Still under investigation.
Postmaster.....	5,944	4,052	1,892	C.O.D. funds not remitted. Dismissed. Regular payments being received.
Postmaster.....	2,239	329	1,910	Conversion and falsification. Dismissed. Prosecution pending.
Postmaster.....	928	98	830	Denied conversion. Dismissed. Efforts will be made to recover amount.
Postmaster.....	2,536	242	2,294	Conversion and falsification. Dismissed. Prosecution pending.
Postmaster.....	2,968	516	2,452	Conversion. Dismissed and prosecuted. Efforts being made to recover amount.
Postal Clerk.....	120		120	Forged money orders. Dismissed and prosecuted. Efforts being made to recover amount.
Postmaster.....	2,952	178	2,774	C.O.D. funds not remitted. Dismissed. Efforts being made to recover amount.
Postmaster.....	1,246	138	1,108	Conversion. Dismissed and prosecuted. Efforts being made to recover amount.
Postmaster.....	244	50	194	Errors in the accounts. To be recovered from postmaster's salary.
Postmaster.....	19,629		19,629	C.O.D. funds not collected and not remitted. Dismissed. Efforts being made to recover amount.
Postmaster.....	4,555	1,750	2,805	Conversion and falsification. Dismissed and prosecuted. Efforts being made to recover amount.
Postmaster.....	1,434	100	1,334	Conversion. Dismissed. Still under investigation.
Postmaster.....	3,206	12	3,194	Conversion and falsification. Dismissed. No legal action. Balance recovered in full.
Postmaster.....	7,123		7,123	Conversion of C.O.D. funds. Dismissed. Still under investigation.
Postmaster.....	1,659	82	1,577	Conversion of C.O.D. funds. Dismissed. Still under investigation.
Postmaster.....	2,057		2,057	Conversion. Dismissed. Still under investigation.
Postmaster.....	184	169	15	Errors in the accounts. Post Office transferred. Efforts being made to recover amount.
Postal Employee.....	18,744		18,744	Conversion and falsification. Committed Suicide. Still under investigation.
Postmaster.....	595	3	592	Conversion. Post Office closed. Efforts being made to recover amount.
Postmaster.....	653		653	No explanation for shortage. Recovered in full.
Postmaster.....	437	2	435	No explanation for shortage. Post Office closed. Efforts being made to recover amount.
Postal Employee.....	11,986		11,986	Held accountable. He was convicted of planning and participating in armed robbery of Registration Section. Sentenced to 7 years in prison.
Postmaster.....	381	115	266	Errors in the accounts. Post Office transferred. Efforts being made to recover amount.
Postmaster.....	3,000		3,000	Financial irregularities due to inexperience. Shortage greatly reduced by credits disclosed in audit.
Postmaster.....	1,097	933	164	Conversion. Dismissed. No legal action. Regular payments received.
Postmaster.....	3,189		3,189	Conversion. Dismissed. Still under investigation.
Postmaster.....	2,913	20	2,893	Conversion. Dismissed. Still under investigation.
	109,719	10,352	99,367	

SECTION 13

**PUBLIC ACCOUNTS
1972-73**

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VOLUME II

PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED
MARCH 31

1973

Details of
Expenditures and Revenues

Prepared by the

RECEIVER GENERAL FOR CANADA



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Canadian Commercial Corporation
- 26 Transport—
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Canadian National Railways
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Expenditure and Revenue by Department for the Fiscal Year ended March 31, 1973.

Section	Department	Expenditure	Revenue
		\$	\$
1	Agriculture.....	312,856,954	90,503,911
2	Communications.....	38,801,224	2,031,352
3	Consumer and Corporate Affairs.....	29,153,317	11,216,896
4	Energy, Mines and Resources.....	167,497,384	8,183,927
5	Environment.....	248,052,768	6,420,517
6	External Affairs.....	384,496,818	3,376,535
7	Finance.....	3,777,372,044	641,414,080
8	Governor General and Lieutenant-Governors.....	1,411,380	
9	Indian Affairs and Northern Development.....	503,001,522	20,224,934
10	Industry, Trade and Commerce.....	405,184,413	28,949,224
11	Justice.....	33,426,319	303,916
12	Labour.....	27,904,484	3,354,574
13	Manpower and Immigration.....	778,736,604	3,326,328
14	National Defence.....	1,981,587,770	4,323,701
15	National Health and Welfare.....	2,909,160,943	2,352,780
16	National Revenue.....	220,261,304	14,711,134,074
17	Parliament.....	32,547,579	88,736
18	Post Office.....	463,725,777	470,308,463
19	Privy Council.....	35,031,278	135,963
20	Public Works.....	367,968,263	8,987,049
21	Regional Economic Expansion.....	358,398,103	25,286,719
22	Science and Technology.....	4,246,549	2,117
23	Secretary of State.....	955,226,420	12,304,031
24	Solicitor General.....	304,466,041	3,027,020
25	Supply and Services.....	87,363,235	41,338,554
26	Transport.....	582,852,800	76,795,995
27	Treasury Board.....	503,903,187	2,366,122
28	Urban Affairs.....	161,363,775	392,927,199
29	Veterans Affairs.....	444,736,350	30,918,758
Total.....		16,120,734,605	16,601,603,475
Budgetary surplus.....		480,868,870	

SECTION 1

**1972-73
PUBLIC ACCOUNTS**

Agriculture

**Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation**

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AGRICULTURE

The Minister of Agriculture is responsible for the department proper consisting of five programs and for the agencies listed below.

Department

The aims of the Department are:

- To improve the performance of Canadian agriculture as a strong, competitive, primary industry.
- To improve the level and stability of farm income.
- To facilitate adjustment attendant upon economic development.
- To increase unit productivity.
- To improve and control product quality in the interests of both the producer and the consumer.
- To increase agricultural product utilization.
- To improve marketing and distribution systems.
- To conserve and improve agricultural resources.
- To reduce the impact of natural hazards.

Canadian Dairy Commission

Objective

- To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective

- To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and British Columbia.

Farm Credit Corporation

Objective

- To provide long-term mortgage credit to farmers to facilitate the organization of Canadian agriculture into viable farm units in the hands of competent operators and to provide loans to "syndicates" of farmers for the joint acquisition and use of farm machinery and buildings.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures, contributions and to authorize the Farm Credit Corporation under the Farm Credit Act to use funds available to it under the provisions of section 13 therein for the purchase of farm land and to further authorize the Corporation to acquire, hold, sell or otherwise dispose of farm land for the purpose of the small farm development adjustment program	\$22,571,000 00			
1b	359,000 00			
Transfer from Treasury Board Vote 10 student summer employment	38,409 00			
Transfer from Treasury Board Vote 15 public service bilingualism	451,900 00			
	23,420,309 00	17,763,568 88	5,656,740 12	15,013,401 21
Stat. Minister of Agriculture—Salary and motor car allowance	16,999 88	16,999 88		16,999 92
	23,437,308 88	17,780,568 76	5,656,740 12	15,030,401 13
RESEARCH PROGRAM				
5 Program expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist", the grants listed in the Estimates and contributions	\$52,785,000 00			
5b	1,353,700 00			
Transfer from Treasury Board Vote 10 student summer employment	365,500 00			
Transfer from Treasury Board Vote 15 public service bilingualism	163,900 00			
	54,668,100 00	54,310,436 44	357,663 56	50,726,390 49
PRODUCTION AND MARKETING PROGRAM				
10 Operating expenditures and authority to spend revenue received during the year	\$25,295,000 00			
10b	120,000 00			
Transfer from Treasury Board Vote 5 contingencies	297,500 00			
Transfer from Treasury Board Vote 10 student summer employment	65,600 00			
Transfer from Treasury Board Vote 15 public service bilingualism	56,400 00			
	25,834,500 00	25,412,223 89	422,276 11	21,755,047 34
15 The grants, including payments in the current and subsequent fiscal years for small farm development adjustment, as listed in the Estimates and contributions	\$130,636,000 00			
15a	12,600,000 00			
15b To extend the purposes of Agriculture Vote 15, Appropriation Act No. 3, 1972 to include authority to make wheat acreage reduction payments in the fiscal year 1972-73 out of the reserve established by Agriculture Vote 17b, Appropriation Act No 1, 1970 on the same terms and conditions as the payments made therefrom pursuant to that vote in the fiscal year 1970-71 and to credit overpayments collected to the reserve, and to provide that, for purposes of section 5 of the Grassland Incentive Payment Regulations, land seeded to grassland in 1970 be deemed to be land seeded in the year of application and to provide a further amount of	10,305,000 00			
Unexpended balance carried forward from Vote 15 (prior years' appropriations)	26,000,000 00			
	179,601,000 00	135,164,095 10	*44,436,904 90	125,124,309 94
Stat. Contributions to the provinces under the Crop Insurance Act	4,143,905 87	4,143,905 87		3,157,766 78
	209,579,405 87	164,720,224 86	44,859,181 01	150,037,124 06
HEALTH OF ANIMALS PROGRAM				
20 Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act, and authority to spend revenue received during the year	\$29,960,000 00			
20b	311,000 00			
Transfer from Treasury Board Vote 5 contingencies	206,500 00			
Transfer from Treasury Board Vote 10 student summer employment	39,700 00			
Transfer from Treasury Board Vote 15 public service bilingualism	20,800 00			
	30,538,000 00	30,420,941 16	117,058 84	27,262,962 17

Appropriations and Expenditures—Concluded

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department—Concluded				
CANADIAN GRAIN COMMISSION PROGRAM				
25 Program expenditures, contributions and authority to purchase and sell screenings	\$16,156,000 00			
25b	186,000 00			
Transfer from Treasury Board Vote 10 student summer employment	1,750 00			
	16,343,750 00	15,062,170 53	1,281,579 47	12,975,515 10
Stat. Salaries of the Commissioners	79,601 53	79,601 53		80,172 29
Expenditures from appropriations not required for 1972-73				185 32
	16,423,351 53	15,141,772 06	1,281,579 47	13,055,872 71
	334,646,166 28	282,373,943 28	52,272,223 00	256,112,750 56
Canadian Dairy Commission				
30 Program expenditures	\$669,000 00			
Transfer from Treasury Board Vote 10 student summer employment	1,750 00			
	670,750 00	655,723 88	15,026 12	534,924 21
Canadian Livestock Feed Board				
35 Operating expenditures	476,000 00	430,817 61	45,182 39	370,923 65
40 Contributions	\$20,000,000 00			
40a	4,000,000 00			
	24,000,000 00	20,950,469 76	3,049,530 24	20,191,985 53
	24,476,000 00	21,381,287 37	3,094,712 63	20,562,909 18
Farm Credit Corporation				
45 Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1973	8,700,000 00	8,446,000 00	254,000 00	8,885,000 00
Total	368,492,916 28	312,856,954 53	55,635,961 75	286,095,583 95

*Includes \$42,645,208 available for spending in future years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1972-73	17,781	137	3,163		20,807
	1971-72	15,031	113	2,701		17,619
RESEARCH	1972-73	54,310	1,756	9,786	4,619	66,959
	1971-72	50,726	1,960	9,039	4,568	62,373
PRODUCTION AND MARKETING	1972-73	164,720	28	5,354	241	170,287
	1971-72	150,037	9	4,779	241	155,048
HEALTH OF ANIMALS	1972-73	30,421	48	4,769	265	35,407
	1971-72	27,263	20	4,251	265	31,759
CANADIAN GRAIN COMMISSION	1972-73	15,142	11,459	1,842	366	5,891
	1971-72	13,056	9,642	1,572	366	5,352
Total department	1972-73	282,374	13,428	24,914	5,491	299,351
	1971-72	256,113	11,744	22,342	5,440	272,151
Canadian Dairy Commission	1972-73	656		87		743
	1971-72	535		76		611
Canadian Livestock Feed Board	1972-73	21,381		71		21,452
	1971-72	20,563		64		20,627
Farm Credit Corporation	1972-73	8,446				8,446
	1971-72	8,885				8,885
Grand total	1972-73	312,857	*13,428	25,072	5,491	329,992
	1971-72	286,096	11,744	22,482	5,440	302,274

*Does not include "Return on investments" of \$76,964 and "Refunds of previous years' expenditure" of \$112.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration	8,230	8,025	17	101	51	51	8,298	8,177
Economics	8,452	6,693	432	331	100	56	8,984	7,080
Small Farm Development- Adjustment	3,868	224	74	1			3,942	225
Information	1,740	1,812	10	25	463	462	2,213	2,299
	22,290	16,754	533	458	614	569	23,437	17,781
Less: receipts credited to revenue ..	320	137					320	137
Add: services provided by other departments	3,163	3,163					3,163	3,163
Total cost of program	25,133	19,780	533	458	614	569	26,280	20,807
RESEARCH PROGRAM								
Administration	2,808	2,366	97	10	800	799	3,705	3,175
Support services	14,269	15,821	2,485	1,584			16,754	17,405
Soil research	3,780	3,683	142	171			3,922	3,854
Crop research	14,104	14,361	637	588			14,741	14,949
Animal research	6,800	6,847	303	295			7,103	7,142
General biology and support research	7,244	6,593	324	366			7,568	6,959
Engineering research	840	776	35	50			875	826
	49,845	50,447	4,023	3,064	800	799	54,668	54,310
Less: receipts credited to revenue ..	2,000	1,756					2,000	1,756
Add: services provided by other departments	9,786	9,786					9,786	9,786
accommodation provided by this department	4,619	4,619					4,619	4,619
Total cost of program	62,250	63,096	4,023	3,064	800	799	67,073	66,959
PRODUCTION AND MARKETING PROGRAM								
Administration	1,273	1,034	13	14			1,286	1,048
Support services	1,283	1,726	6	48			1,289	1,774
Farm income maintenance	1,672	2,568	40	25	*181,667	137,459	183,339	140,052
Marketing	10,154	9,153	140	154	103	103	10,397	9,410
Production	9,366	8,786	170	200	1,955	1,746	11,491	10,732
Information and promotion	695	651		4	20		715	655
Agricultural pest and disease control	2,116	2,133	72	49			2,188	2,182
Meat inspection	52	70	1	6			53	76
	26,611	26,121	442	500	183,745	139,308	210,798	165,929
Less: receipts and revenues credited to the vote	1,218	1,209					1,218	1,209
	25,393	24,912	442	500	183,745	139,308	209,580	164,720
Less: receipts credited to revenue ..	33	28					33	28
Add: services provided by other departments	5,354	5,354					5,354	5,354
accommodation provided by this department	241	241					241	241
Total cost of program	30,955	30,479	442	500	183,745	139,308	215,142	170,287
HEALTH OF ANIMALS PROGRAM								
Administration	743	643	6	2	7	10	756	655
Field directorate and support services	941	919	14	46			955	965
Meat inspection	16,890	16,512	9	3			16,899	16,515
Animal pathology	4,115	4,248	184	187			4,299	4,435
Animal contagious diseases	9,264	9,832	538	446	507	624	10,309	10,902
	31,953	32,154	751	684	514	634	33,218	33,472
Less: receipts and revenues credited to the vote	2,680	3,051					2,680	3,051
	29,273	29,103	751	684	514	634	30,538	30,421

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Less: receipts credited to revenue ..	31	48					31	48
Add: services provided by other departments	4,769	4,769					4,769	4,769
accommodation provided by this department	265	265					265	265
Total cost of program	34,276	34,089	751	684	514	634	35,541	35,407
CANADIAN GRAIN COMMISSION PROGRAM								
Administration	626	522	52	58			678	580
Grain inspection	5,583	5,528	230	296			5,813	5,824
Grain weighing	3,021	2,691	11	11			3,032	2,702
Grain testing and research	1,702	975	400	360	1	1	2,103	1,336
Elevator and grain documentation ..	1,047	998	47	31			1,094	1,029
Canadian government elevator operations	2,904	3,025	799	646			3,703	3,671
	14,883	13,739	1,539	1,402	1	1	16,423	15,142
Less: receipts credited to revenue ..	8,619	11,459					8,619	11,459
Add: services provided by other departments	1,842	1,842					1,842	1,842
accommodation provided by this department	366	366					366	366
Total cost of program	8,472	4,488	1,539	1,402	1	1	10,012	5,891
Canadian Dairy Commission								
Administration	653	649	18	7			671	656
Add: services provided by other departments	87	87					87	87
Total cost of program	740	736	18	7			758	743
Canadian Livestock Feed Board								
Feed freight equalization	264	236	2	1	24,000	20,950	24,266	21,187
Supply and price stability	209	192	1	2			210	194
	473	428	3	3	24,000	20,950	24,476	21,381
Add: services provided by other departments	71	71					71	71
Total cost of program	544	499	3	3	24,000	20,950	24,547	21,452
Farm Credit Corporation								
Expenditure—								
Administration	8,800	8,625					8,800	8,625
Interest cost	75,700	72,960					75,700	72,960
	84,500	81,585					84,500	81,585
Income—								
Interest earnings	75,100	72,165					75,100	72,165
Other income	700	974					700	974
	75,800	73,139					75,800	73,139
Net operating Loss	8,700	8,446					8,700	8,446

*Includes \$26,000 available from prior years' appropriations.

Grants, Contributions and Other Transfer Payments (in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
ADMINISTRATION PROGRAM			
Contribution to the Canada Grains Council	50	47	50
Canada's fee for membership in the International Commission on Irrigation and Drainage	1	1	1
Contribution to the Agricultural Economics Research Council of Canada in an amount equal to the contributions to the Council from the provinces during the fiscal year but not exceeding \$100,000	100	56	49
Contribution to the Commonwealth Agricultural Bureaux (£185,223)	463	462	352
Contribution towards translation costs of the eighteenth meeting of Meat Research Workers		3	
	614	569	452
RESEARCH PROGRAM			
Grants in aid of agricultural research in universities and other scientific organizations in Canada	800	799	800
	800	799	800
PRODUCTION AND MARKETING PROGRAM			
Payments in the current and subsequent fiscal years for small farm development-adjustment in accordance with terms and conditions approved by the Governor in Council	*43,058	413	
Grants, in accordance with terms and conditions prescribed by the Minister of Agriculture, to farmers in designated areas who have experienced crop losses due to adverse weather	12,595	12,250	
National Farm Products Marketing Council	100	100	
Canadian Horticultural Council	9	8	8
Canadian Council on 4-H Clubs	23	23	23
Canadian National Livestock Records	50	50	50
Federal Women's Institutes of Canada	10	10	10
Royal Agricultural Winter Fair, Toronto	50	50	50
Grants to assist in the marketing of agricultural products	20		7
Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1973	118,610	118,584	121,985
Contributions to the provinces under the Crop Insurance Act	4,144	4,144	3,158
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of a pesticide residue	100		
Contributions, in accordance with terms and conditions prescribed by Minister of Agriculture, to farmers in designated areas towards the cost of transportation of fodder and silage required as a result of crop losses due to adverse weather	1,600	580	
Canada's fee for membership in the International Dairy Federation	3	3	3
Canadian Seed Growers' Association	44		
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	180	175	170
Class "A" and Class "B" fairs	1,271	1,142	1,145
Winter and spring fairs	110	118	114
Special fairs	36	36	36
Agricultural museums	36	24	24
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	47	61	63
Agricultural fairs, exhibitions and museums for construction of buildings and other major undertakings	12	1	14
Livestock improvement	35	16	21
Estimated amount required to recoup the Agricultural Products Board Account to cover the net operating loss recorded in the account as at March 31, 1973	460	419	520
Contribution to the Province of Quebec in respect of the administrative expenses incurred and premiums paid under an experimental crop insurance program during the period from April 1, 1971 to March 31, 1972		162	
Contribution to the Province of Quebec in respect of the administrative expenses incurred and premiums paid under an experimental crop insurance program during the period from April 1, 1972 to March 31, 1973	1,100	908	877
Canadian Western Agribition, Regina	42	31	
	183,745	139,308	128,278
HEALTH OF ANIMALS PROGRAM			
Canada's fee for membership in the Office International des Épidémiologies	7	10	6
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act	435	535	767
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	60	59	42
Compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder	8	7	5
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	4	3	1
Compensation to owners for losses sustained as a result of infection of animal carcasses by cysticercus bovis		20	
	514	634	821
CANADIAN GRAIN COMMISSION PROGRAM			
Canada's fee for membership in the International Association for Cereal Chemistry	1	1	1
Total department	185,674	141,311	130,352

*Includes \$26,000 available from prior years' appropriations.

Grants, Contributions and Other Transfer Payments—*Concluded*

in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Canadian Livestock Feed Board			
Freight assistance on feed grains including assistance in respect of grain storage costs, in accordance with terms and conditions approved by the Governor in Council	24,000	20,950	20,192
Grant total	209,674	162,261	150,544

Net Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Research Program	Produc- tion and Marketing Program	Health of Animals Program	Canadian Grain Com- mission Program	Total Depart- ment	Canadian Dairy Com- mission	Canadian Livestock Feed Board	Farm Credit Corpo- ration	Total
(1) Salaries and wages	13,842 10,972 <i>9,903</i>	41,320 40,773 <i>37,236</i>	22,716 20,887 <i>18,270</i>	27,273 26,829 <i>23,335</i>	11,540 11,238 <i>9,970</i>	116,691 110,699 <i>98,714</i>	484 415 <i>362</i>	298 278 <i>257</i>		117,473 111,392 <i>99,333</i>
(1) Other personnel costs	28 78 <i>42</i>	95 225 <i>167</i>	7 40 <i>42</i>	194 79 <i>59</i>	75 88 <i>77</i>	399 510 <i>387</i>	35 27 <i>24</i>	23 20 <i>19</i>		457 557 <i>430</i>
(2) Transportation and communica- tions	1,522 1,787 <i>1,186</i>	1,259 1,527 <i>1,240</i>	2,379 2,707 <i>2,158</i>	1,505 1,717 <i>1,503</i>	879 619 <i>518</i>	7,544 8,357 <i>6,605</i>	31 41 <i>28</i>	41 53 <i>44</i>		7,616 8,451 <i>6,677</i>
(3) Information	1,027 782 <i>720</i>	230 290 <i>228</i>	236 283 <i>192</i>	24 7 <i>10</i>	35 29 <i>43</i>	1,552 1,391 <i>1,193</i>		15 10 <i>8</i>		1,567 1,401 <i>1,201</i>
(4) Professional and special services .	4,326 1,943 <i>1,200</i>	769 875 <i>785</i>	133 858 <i>633</i>	961 1,526 <i>1,019</i>	46 57 <i>51</i>	6,235 5,259 <i>3,688</i>	50 108 <i>62</i>	64 38 <i>20</i>		6,349 5,405 <i>3,770</i>
(5) Rentals	877 473 <i>619</i>	200 251 <i>244</i>	89 113 <i>76</i>	56 51 <i>53</i>	873 416 <i>392</i>	2,095 1,304 <i>1,384</i>	43 46 <i>44</i>	4 3 <i>3</i>		2,142 1,353 <i>1,431</i>
(6) Purchased repair and upkeep	32 40 <i>26</i>	1,000 805 <i>772</i>	186 134 <i>144</i>	267 213 <i>300</i>	367 126 <i>129</i>	1,852 1,318 <i>1,371</i>		3 1 <i>5</i>		1,855 1,320 <i>1,376</i>
(7) Utilities, materials and supplies ..	631 677 <i>628</i>	4,927 5,677 <i>4,911</i>	853 1,084 <i>840</i>	1,660 1,715 <i>1,430</i>	1,052 1,123 <i>994</i>	9,123 10,276 <i>8,803</i>	10 11 <i>10</i>	18 16 <i>14</i>		9,151 10,303 <i>8,827</i>
(8) Construction and acquisition of land, buildings and equipment .		1,952 857 <i>2,582</i>	37 246 <i>18</i>	201 246 <i>371</i>		2,190 1,148 <i>2,994</i>				2,190 1,148 <i>2,994</i>
(9) Construction and acquisition of machinery and equipment	533 458 <i>255</i>	2,071 2,207 <i>1,748</i>	405 500 <i>558</i>	550 438 <i>598</i>	1,539 1,357 <i>792</i>	5,098 4,960 <i>3,951</i>	18 7 <i></i>	3 3 <i>1</i>		5,119 4,970 <i>3,952</i>
(10) Grants, contributions and other transfer payments	614 569 <i>452</i>	800 799 <i>800</i>	*183,745 139,308 <i>128,278</i>	514 634 <i>821</i>	1 1 <i>1</i>	185,674 141,311 <i>130,352</i>		24,000 20,950 <i>20,192</i>		209,674 162,261 <i>150,544</i>
(12) All other expenditures	5 2	45 24 <i>13</i>	12 15 <i>6</i>	13 17 <i>5</i>	16 43 <i>66</i>	91 101 <i>90</i>		7 9 <i>5</i>	8,700 8,446 <i>8,885</i>	8,798 8,556 <i>8,980</i>
(1-12) Total	23,437 17,781 <i>15,031</i>	54,668 54,310 <i>50,726</i>	210,798 165,929 <i>151,215</i>	33,218 33,472 <i>29,504</i>	16,423 15,142 <i>13,056</i>	338,544 286,634 <i>259,532</i>	671 656 <i>535</i>	24,476 21,381 <i>20,563</i>	8,700 8,446 <i>8,885</i>	372,391 317,117 <i>289,515</i>
(13) Less: receipts and revenues cre- dited to the vote			1,218 1,209 <i>1,178</i>	2,680 3,051 <i>2,241</i>		3,898 4,260 <i>3,419</i>				3,898 4,260 <i>3,419</i>
Total net expenditures	23,437 17,781 <i>15,031</i>	54,668 54,310 <i>50,726</i>	209,580 164,720 <i>150,037</i>	30,538 30,421 <i>27,263</i>	16,423 15,142 <i>13,056</i>	334,646 282,374 <i>256,113</i>	671 656 <i>535</i>	24,476 21,381 <i>20,563</i>	8,700 8,446 <i>8,885</i>	368,493 312,857 <i>286,096</i>

*Includes \$26,000 available from prior years' appropriations.
Amounts in roman type are 1972-73 appropriations.
Amounts in bold face type are 1972-73 expenditures.
Amounts in italic type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Revolving Fund	Race Track Supervision Revolving Fund	Agri-cultural Products Board	Agri-cultural Stabilization Board	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corporation	Total
RECEIPTS—									
Budgetary—									
Charged to annual appropriations	159,131			419	118,584	656	21,381	8,446	308,617
Charged to statutory appropriations	4,241								4,241
Credited to appropriations	4,260								4,260
Credited to revenue	89,323								89,323
Non-budgetary—									
Sales by		1,403	3,940	7,840	126				13,309
Other income			18						18
Equity capital								1,650	1,650
Loans from	4,423		57			73,134		113,042	190,656
Loan repayments	126,931								126,931
Total receipts	388,309	1,403	4,015	8,259	118,710	73,790	21,381	123,138	739,005
OUTLAYS—									
Budgetary—									
Operating	139,215	810	3,371	8,259	999	649	428	8,446	162,177
Capital	6,108					7	3		6,118
Grants, contributions and other transfer payments	22,309				117,711		20,950		160,970
Credited to revenue	89,323	593	587						90,503
Non-budgetary—									
Equity capital	1,650								1,650
Loans to	190,656								190,656
Loan repayments			40			55,389		71,502	126,931
Total outlays	449,261	1,403	3,998	8,259	118,710	56,045	21,381	79,948	739,005
Net receipts or net outlays(—)	—60,952	nil	17	nil	nil	17,745	nil	43,190	nil

Revenues

	1972-73	1971-72
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	76,963,728 42	74,446,977 92
B Privileges, licences and permits	256,605 02	264,454 34
C Proceeds from sales	2,201,177 88	2,009,604 19
D Services and service fees	10,769,804 18	9,381,393 19
E Refunds of previous years' expenditure	112,578 48	72,106 87
F Miscellaneous	200,016 78	88,607 98
Total	\$90,503,910 76	\$86,263,144 49

Summary of Revenue

Branch—		
Administration	140,947 92	119,041 97
Canadian Grain Commission	7,396,925 19	6,850,288 36
Canadian Government Elevators	4,064,185 32	2,793,899 43
Health of Animals	56,823 54	30,656 03
Production and Marketing	49,559 88	34,883 73
Research	1,771,596 95	1,979,413 86
Canadian Dairy Commission	1,625,015 25	2,131,289 82
Farm Credit Corporation	74,215,219 99	71,969,121 08
Canadian Livestock Feed Board	3,109 46	8,334 08
Agriculture working capital advance account net profit for the fiscal year 1971-72		253,118 79
Agriculture working capital advance account net profit for the fiscal year 1972-73	593,422 83	
Race track supervision revolving fund net profit for the fiscal year 1971-72		93,097 34
Race track supervision revolving fund net profit for the fiscal year 1972-73	587,104 43	
Total	\$90,503,910 76	\$86,263,144 49

Revenues—Concluded

		1972-73	
Details			
Non-Tax Revenue—			
A	Return on investments:		
	Interest on loans to Canadian Dairy Commission	\$1,624,976	
	Interest on loans to Farm Credit Corporation—		
	Interest on notes	73,711,896	
	Interest on notes (Farm Machinery Syndicates Credit Act)	446,113	
	Net profit on the operation of the agriculture working capital advance account for the fiscal year 1972-73	593,423	
	Race track supervision revolving fund net profit for the fiscal year 1972-73	587,104	
	Sundries	216	76,963,728
B	Privileges, licences and permits:		
	Canadian Grain Commission—		
	Elevator licence fees	24,681	
	Rentals from employees and others occupying dwellings on government properties	216,604	
	Sundries	15,320	256,605
C	Proceeds from sales:		
	Canadian Grain Commission—		
	Grain samples	18,319	
	Canadian Government Elevators—		
	Surplus grain	231,732	
	Screenings	464,754	
	Research branch livestock and produce	1,454,983	
	Land	29,990	
	Sundries	1,400	2,201,178
D	Services and service fees:		
	Canadian Grain Commission—		
	Inspection	4,613,085	
	Overtime	50,648	
	Registration and cancellation of warehouse receipts	327,720	
	Weighing	2,356,868	
	Sundries	3,790	
	Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc)—		
	Calgary	430,949	
	Edmonton	387,848	
	Lethbridge	57,326	
	Moose Jaw	272,842	
	Prince Rupert	1,424,201	
	Saskatoon	663,635	
	Canfarm Management Data System—		
	Registration fees	126,317	
	Salaries recovered from Department of External Affairs	39,675	
	Sundries	14,900	10,769,804
E	Refunds of previous years' expenditure:		
	Farm Credit Corporation—Excess of payments over amount required to meet 1971-72 net operating loss	57,211	
	Potato warehouse construction refund	10,373	
	Sundries	44,995	112,579
F	Miscellaneous:		
	Canadian Government Elevators—		
	Boat overtime	66,344	
	Wharfage	44,001	
	Royalties on sale of Chianina cattle semen	54,547	
	Sundries	35,125	200,017
			\$90,503,911

APPENDIX 1

AGRICULTURAL STABILIZATION BOARD

(Established by the Agricultural Stabilization Act)

AUDITOR GENERAL OF CANADA
Ottawa, June 29, 1973.

THE CHAIRMAN AND MEMBERS,
AGRICULTURAL STABILIZATION BOARD,
OTTAWA.

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1973. As at that date the Board had no assets or liabilities.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying statement of expenditure presents fairly the expenditure of the Agricultural Stabilization Board for the year ended March 31, 1973, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

GEORGE LONG
Acting Auditor General of Canada.

STATEMENT OF EXPENDITURE FOR THE YEAR
ENDED MARCH 31, 1973
(with comparative figures for the year ended March 31, 1972)

	1973	1972
Payments to the Canadian Dairy Commission for stabilization of the price of milk for the benefit of producers	\$107,400,000	\$109,000,000
Payments under potato price support program (net after recoveries of \$126,085)	872,834	953,059
Deficiency payments		
Hogs	\$7,813,531	10,762,425
Fowl	2,304,863	
Apples	105,904	
Flowers	30,147	
Carrots	23,598	128,118
Blueberries	21,933	216,187
Rutabagas	10,415	79,100
Wool	386	102,962
Sugar beets		746,332
	10,310,777	12,035,124
Administration		
Staff salaries	415,574	351,284
Office equipment and expense	34,234	34,312
Other	19,282	13,373
	469,090	398,969
Estimated value of major services provided without charge by government departments		
Part-time management and support services (Department of Agriculture)	98,872	101,626
Employee benefits	64,694	52,284
Accommodation	53,135	28,419
Accounting services	9,800	6,600
	226,501	188,929
	119,279,202	122,576,081
Deduct:		
Refunds of expenditure		3,060
Expenditure for the year	\$119,279,202	\$122,573,021
Expenditure for the year provided by		
Agriculture Vote 15	\$118,583,611	\$121,985,123
Agriculture Vote 10	469,090	398,969
Government departments which provided certain major services without charge	226,501	188,929
	\$119,279,202	\$122,573,021

Certified correct:

ERIC A. POOK
Secretary

Approved:

S. B. WILLIAMS
Chairman

I have examined the above statement of expenditure and have reported thereon under date of June 29, 1973 to the Chairman and Members of the Agricultural Stabilization Board.

GEORGE LONG
Acting Auditor General of Canada

APPENDIX 2

AGRICULTURAL PRODUCTS BOARD

(Established by the Agricultural Products Board Act)

AUDITOR GENERAL OF CANADA

Ottawa, June 29, 1973.

THE CHAIRMAN AND MEMBERS,
 AGRICULTURAL PRODUCTS BOARD,
 OTTAWA.

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1973 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Board as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

GEORGE LONG
Acting Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1973
 (with comparative figures as at March 31, 1972)

ASSETS	1973	1972
Accounts receivable	\$	\$ 42,970
Inventories (valued at the lower of cost or market)		
Turkeys	156,238	1,275,457
Egg powder		344,534
	<u>\$156,238</u>	<u>\$1,662,961</u>
LIABILITIES		
Accounts payable	\$ 308	\$
Contractors' security deposits		77,125
Advances to the Board as authorized by the Agricultural Products Board Act	155,930	1,585,836
	<u>\$156,238</u>	<u>\$1,662,961</u>

Certified correct:

ERIC A. POOK
Secretary

Approved:

S. B. WILLIAMS
Chairman

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 29, 1973 to the Chairman and Members of the Agricultural Products Board.

GEORGE LONG
Acting Auditor General of Canada

Agricultural Products Board — Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

Trading operations				1973	1972
	Sales	Cost of Sales	Net loss		
Turkeys	\$1,384,868	\$1,637,473	\$252,605		
Rapeseed	5,230,748	5,388,679	157,931		
Egg powder	344,736	353,189	8,453		
Potatoes — dehydrated	879,011	879,011			
	<u>\$7,839,363</u>	<u>\$8,258,352</u>			
Loss on trading operations				\$418,989	\$520,548
Estimated value of major services provided by government departments					
Interest on working capital			104,064		61,857
Administration			<u>27,791</u>		<u>26,606</u>
				131,855	88,463
Loss for the year				<u>\$550,844</u>	<u>\$609,011</u>
Loss for the year provided for by —					
Agriculture Vote 15				\$418,989	\$520,548
Agriculture Vote 10				24,691	24,506
Government departments which provided certain major services without charge				<u>107,164</u>	<u>63,957</u>
				\$550,844	\$609,011

APPENDIX 3

Agriculture Revolving Fund

AUDITOR GENERAL OF CANADA
Ottawa, July 18, 1973.

THE HONOURABLE EUGENE F. WHELAN,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the balance sheet of the Agriculture Revolving Fund as at March 31, 1973 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Agriculture Revolving Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

Agriculture Revolving Fund—Concluded*(Authorized by Agriculture Vote 783, Appropriation Act No. 5, 1955, c.60)***BALANCE SHEET AS AT MARCH 31, 1973***(with comparative figures as at March 31, 1972)*

ASSETS	1973	1972	LIABILITIES	1973	1972
Accounts receivable	\$ 97,862	\$ 72,979	Accounts payable	\$155,803	\$ 57,907
Inventories (valued at cost or estimated market value)			Advance payments by customers		24,370
Seeds	\$250,229	79,608	Working capital advance (authorized \$1,820,000, for the purposes of financing the production of new and improved varieties of seeds, the acquisition maintenance and development for experimental purposes of livestock, poultry, eggs, including administrative expenses of all authorized projects)	485,956	427,225
Livestock	283,422	346,594		\$641,759	\$509,502
Poultry	4,740	4,837			
Feed	5,506	5,484			
	543,897	436,523			
	\$641,759	\$509,502			

Certified correct:

C. B. GRIER

Director General, Finance and Administration

Approved:

S. B. WILLIAMS

*Deputy Minister,
Department of Agriculture.*

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 18, 1973 to the Minister of Agriculture.

J. J. MACDONELL
Auditor General of Canada.

**STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1973***(with comparative figures for the year ended March 31, 1972)*

	1973	1972
Cost of experimental and development projects—		
Livestock	\$ 457,501	\$ 425,859
Salaries and wages	387,561	303,516
Employees benefits	54,364	41,315
Accommodation	264,450	236,263
Feed and other supplies	178,547	120,782
Seeds	161,145	119,455
Rentals of land and equipment	50,020	97,022
Administration	44,080	35,740
Interest on working capital	14,127	56,610
Accounting	10,717	10,600
Electricity, water and gas	6,843	6,336
Freight	6,273	37,486
Miscellaneous	15,577	14,780
	1,651,205	1,505,764
Less:		
Proceeds from sales of livestock, seeds and poultry	1,403,345	1,317,565
Increase (decrease) in inventories	107,375	(203,662)
	1,510,720	1,113,903
Net cost of projects	\$ 140,485	\$ 391,861
Net cost of projects provided for by—		
Agriculture Vote 5	\$ 144,970	\$ 125,450
Agriculture Vote 10	245,280	174,742
Government departments which provided major services without charge	343,658	344,788
	733,908	644,980
Less: Amount transferred from the Revolving Fund as revenue	593,423	253,119
	\$ 140,485	\$ 391,861

APPENDIX 4**Canadian Government Elevators**

AUDITOR GENERAL OF CANADA
Ottawa, June 29, 1973.

THE CHIEF COMMISSIONER AND COMMISSIONERS,
CANADIAN GRAIN COMMISSION,
WINNIPEG, MANITOBA.

I have examined the balance sheet of the Canadian Government Elevators as at March 31, 1973 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying balance sheet and statement of operations present fairly the financial position of the Canadian Government Elevators as at March 31, 1973 and the results of the Elevators operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

GEORGE LONG
Acting Auditor General of Canada.

Canadian Government Elevators—Continued

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	PROPRIETARY EQUITY OF THE GOVERNMENT OF CANADA	1973	1972
Accounts receivable	\$ 309,881	\$ 315,342	Working capital	\$ 1,421,310	\$ 1,106,120
Accrued revenue			Equity represented by the cost of fixed assets acquired out of funds provided by par- liamentary appropriations	15,465,343	14,836,150
Storage	546,126	331,574			
Elevation	328,773	181,318			
	874,899	512,892			
Inventories					
Stores, at cost	60,194	67,026			
Tools and small equipment, at cost	88,735	81,921			
Screenings, at market value	62,634	73,984			
Grain, at market value	24,967	54,955			
	236,530	277,886			
Fixed assets, at cost					
Property, plant and equipment					
Moose Jaw	2,447,959	2,336,529			
Saskatoon	2,630,296	2,503,144			
Calgary	1,463,086	1,439,934			
Edmonton	1,957,476	1,893,918			
Lethbridge	991,025	991,025			
Prince Rupert	5,945,417	5,648,129			
	15,435,259	14,812,679			
Office furniture	30,084	23,471			
	15,465,343	14,836,150			
	\$16,886,653	\$15,942,270		\$16,886,653	\$15,942,270

Certified correct:

S. F. PERRY
Administrative Officer

Approved:

W. E. TURNER
General Manager

I have examined the above balance sheet and related statement of operations and have reported thereon under date of June 29, 1973 to the Chief Commissioner and Commissioners of the Canadian Grain Commission.

GEORGE LONG
Acting Auditor General of Canada

Canadian Government Elevators — Concluded

STATEMENT OF OPERATIONS FOR THE YEAR

ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Income		
Elevation	\$1,951,993	\$1,042,534
Storage	978,379	850,456
Screenings and surplus grain	672,708	327,736
Cleaning	506,817	267,315
Drying	92,794	29,264
Miscellaneous	175,742	103,320
	<u>4,378,433</u>	<u>2,620,625</u>
Expense		
Salaries and wages	1,836,503	1,459,618
Employee benefits	265,000	208,000
Grants in lieu of taxes	453,358	424,347
Heat, light, power and water	200,979	152,447
Head office	167,076	125,322
Purchases of screenings	148,163	125,885
Building and equipment repairs and maintenance	122,689	100,453
Grain shortages on weigh-overs	31,329	56,614
Transportation and communications	30,094	26,746
Materials and supplies	26,665	12,361
Accounting services	20,000	16,000
Miscellaneous	25,202	16,100
	<u>3,327,058</u>	<u>2,723,893</u>
Operating profit (loss) without provision for depreciation	<u>\$1,051,375</u>	<u>\$ (103,268)</u>
Operating profit (loss) disposed of as follows:		
Income transferred or to be transferred to the Receiver General	\$4,378,433	\$2,620,625
Expense charged to Agriculture Vote 25 ...	3,025,363	2,505,926
Add: Miscellaneous adjustments	16,695	(6,033)
	<u>3,042,058</u>	<u>2,499,893</u>
Appropriations of departments which provided certain major services without charge	285,000	224,000
	<u>3,327,058</u>	<u>2,723,893</u>
	<u>\$1,051,375</u>	<u>\$ (103,268)</u>

Appendix 5

Canadian Grain Commission

(Established by the Canada Grain Act)

AUDITOR GENERAL OF CANADA
Ottawa, June 29, 1973.THE CHIEF COMMISSIONER AND COMMISSIONERS,
CANADIAN GRAIN COMMISSION,
WINNIPEG, MANITOBA.

I have examined the statement of expenditure and revenue of the Canadian Grain Commission for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying statement of expenditure and revenue presents fairly the results of the operations of the Canadian Grain Commission for the year ended March 31, 1973 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

GEORGE LONG
Acting Auditor General of Canada.

Canadian Grain Commission — Concluded

STATEMENT OF EXPENDITURE AND REVENUE, BY BRANCHES, FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures, totals only, for the year ended March 31, 1972)

1972 Totals		1973 Totals	Inspection	Weighing	Statistical	Research Laboratory	Executive and Adminis- tration
Expenditure							
\$ 8,486,728	Salaries, wages and allowances	\$ 9,355,660	\$4,903,450	\$2,581,478	\$ 737,504	\$ 751,333	\$381,895
1,203,000	Employee benefits	1,447,000	759,000	399,000	114,000	116,000	59,000
188,314	Scientific, technical, laboratory and other equipment	755,829	296,431	10,525	31,054	359,529	58,290
289,695	Accommodation	301,914	117,551	14,093	61,634	75,769	32,867
234,683	Travel	292,987	141,571	76,483	11,620	18,790	44,523
242,376	Transportation and communications	277,377	196,705	10,990	36,604	16,648	16,430
244,904	Materials, supplies and office equipment	260,184	141,761	6,496	27,741	75,774	8,412
95,000	Accounting services	110,000	58,000	30,000	9,000	9,000	4,000
95,125	Rental of computer	105,830	281		103,598	1,951	
31,427	Light, heat and power	30,448	10,007	959	5,689	12,509	1,284
21,340	Maintenance and repairs	18,408	8,955	156	1,697	6,711	889
88,739	Miscellaneous	72,082	7,305	690	12,004	16,248	35,835
11,221,331		13,027,719	6,641,017	3,130,870	1,152,145	1,460,262	643,425
Revenue							
4,281,320	Inspection	4,680,679	4,680,679				
2,219,468	Weighing	2,381,503		2,381,503			
295,635	Registrations and cancellations	326,962			326,962		
27,167	Licenses	24,681			24,681		
480	Grain appeals	855					855
1,617	Sundry	1,895					1,895
6,825,687		7,416,575	4,680,679	2,381,503	351,643		2,750
\$ 4,395,644	Excess of Expenditure over Revenue	\$ 5,611,144	\$1,960,338	\$ 749,367	\$ 800,502	\$1,460,262	\$640,675
Excess of Expenditure over Revenue provided for by							
\$ 9,843,159	Agriculture Vote 25	\$11,391,118	\$5,824,017	\$2,701,870	\$1,029,145	\$1,335,262	\$500,824
80,172	Canada Grain Act (salaries of Commis- sioners)	79,601					79,601
1,298,000	Government departments which provided certain major services without charge ...	1,557,000	817,000	429,000	123,000	125,000	63,000
11,221,331		13,027,719	6,641,017	3,130,870	1,152,145	1,460,262	643,425
6,825,687	Less: Revenue	7,416,575	4,680,679	2,381,503	351,643		2,750
\$ 4,395,644		\$ 5,611,144	\$1,960,338	\$ 749,367	\$ 800,502	\$1,460,262	\$640,675

Certified correct:

W. S. ROWLAND
Financial Officer

Approved:

D. POUND
Chief Commissioner

I have examined the above Statement of Expenditure and Revenue, by Branches and have reported thereon under date of June 29, 1973 to the Chief Commissioner and Commissioners of the Canadian Grain Commission.

GEORGE LONG
Acting Auditor General of Canada.

Appendix 6

Prairie Farm Emergency Fund

STATEMENT OF PAYMENTS FOR THE YEAR ENDED MARCH 31, 1973

CROP YEAR	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1971	49,786	79,760	300,148	14,201	443,895
1972	145,309	1,386,629	1,131,917		2,663,855
	\$ 195,095	\$ 1,466,389	\$ 1,432,065	\$ 14,201	\$ 3,107,750

STATEMENT OF PAYMENTS BY FISCAL AND CROP YEARS FROM INCEPTION OF THE POLICY

FISCAL YEAR					
1939-40 to 1967-68	30,428,114	233,851,545	103,555,787	1,913,925	369,749,371
1968-69	297,269	5,142,220	1,329,030	84,078	6,852,597
1969-70	649,666	1,554,734	1,843,798	75,972	4,124,170
1970-71	995,306	1,137,914	4,746,301	478,459	7,357,980
*1971-72	274,057	1,217,491	3,234,071	40,035	4,765,654
1972-73	195,095	1,466,389	1,432,065	14,201	3,107,750
	\$32,839,507	\$244,370,293	\$116,141,052	\$2,606,670	\$395,957,522
CROP YEAR					
1939-67	30,428,294	233,947,624	103,626,727	1,928,903	369,931,548
1968	332,487	5,436,301	2,419,607	128,592	8,316,987
1969	800,351	1,643,670	3,594,733	427,037	6,465,791
*1970	912,849	660,427	1,848,607	68,285	3,490,168
*1971	182,001	1,227,884	3,492,084	53,853	4,955,822
1972	183,525	1,454,387	1,159,294		2,797,206
	\$32,839,507	\$244,370,293	\$116,141,052	\$2,606,670	\$395,957,522

In the fiscal year 1972-73 the awards exceeded the levy by \$2,105,394.

Of the grand total, an amount of \$203,119,356 was obtained by the levy, \$191,398,405 was transferred from unappropriated moneys in the consolidated revenue fund and \$1,439,761 from appropriated moneys to meet the deficits.

*Amends previous Public Accounts.

Appendix 7

Race Track Supervision Revolving Fund

(Authorized by agriculture vote L1b, Appropriation Act No. 1, 1970, 1969-70, C. 24)

AUDITOR GENERAL OF CANADA
Ottawa, June 29, 1973.

THE HONOURABLE EUGENE F. WHELAN,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the balance sheet of the Race Track Supervision Revolving Fund as at March 31, 1973 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Race Track Supervision Revolving Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Deposits with Receiver General	\$139,994	\$143,572	Accounts Payable	\$218,696	\$211,332
Accounts Receivable	78,702	67,760	Advances from Canada for purchase of capital assets .	30,135	13,391
Capital Assets:			Equity in capital assets financed from parliamentary		
Office and supervision equipment			appropriations prior to April 1, 1970	50,866	50,866
at appraised value	\$ 50,866	50,866			
at cost	128,296	71,320			
	179,162	122,186			
Less: Accumulated provision for					
replacement	98,161	57,929			
	81,001	64,257			
	\$299,697	\$275,589		\$299,697	\$275,589

Certified correct:

C. B. GRIER
Director General, Finance and Administration

Approved:

S. B. WILLIAMS
*Deputy Minister,
Department of Agriculture*

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 29, 1973 to the Minister of Agriculture.

GEORGE LONG
Acting Auditor General of Canada

Race Track Supervision Revolving Fund—Concluded**STATEMENT OF OPERATIONS FOR THE YEAR****ENDED MARCH 31, 1973****(with comparative figures for the year ended March 31, 1972)**

	1973	1972
Income		
Levy of six-tenths of one per cent of pari-mutuel bets at race tracks (one-half of one per cent prior to July 1, 1971)	\$3,939,995	\$3,279,886
Other	18,260	4,895
	<u>3,958,255</u>	<u>3,284,781</u>
Expense		
Race surveillance		
Fees for tests on race horses ...	\$998,074	931,773
Film patrol service	778,330	775,680
Photo finish service	<u>290,757</u>	<u>282,695</u>
	2,067,161	1,990,148
Pari-mutuel supervision		
Salaries and wages	400,892	243,164
Employee benefits	58,942	35,978
Royal Canadian Mounted Police	314,969	459,903
Auditing	196,963	214,426
Travel and removal	77,244	59,141
Accommodation	22,087	4,573
Repairs and upkeep — auto-mobiles	<u>11,642</u>	<u>2,963</u>
	1,082,739	1,020,148
Administration		
Salaries and wages	92,780	80,554
Employee benefits	14,145	11,927
Data processing	21,811	1,055
Accommodation	12,977	11,781
Telephone	11,397	4,560
Stationery and supplies	11,207	7,805
Miscellaneous	<u>16,702</u>	<u>15,527</u>
	181,019	133,209
Provision for replacement of capital assets ...	40,232	48,178
	<u>3,371,151</u>	<u>3,191,683</u>
Profit for the year transferred from the revolving fund as revenue	\$ 587,104	\$ 93,098

SECTION 2

1972-73
PUBLIC ACCOUNTS

Communications

Department
Canadian Radio-Television Commission

CONTENTS

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COMMUNICATIONS

Department

Objective

- To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

Canadian Radio-Television Commission

Objective

- To develop and implement a national broadcasting policy

Note: In 1972-73 the Canadian Radio-Television Commission was transferred from the Department of the Secretary of State to this department. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
1 Operating expenditures, the grant listed in the Estimates and contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences	\$16,324,000 00			
1b	241,000 00			
Transfer from Treasury Board Vote 5 contingencies	931,547 00			
Transfer from Treasury Board Vote 10 student summer employment	152,638 00			
Transfer from Treasury Board Vote 15 public service bilingualism	1,025,000 00			
	18,674,185 00	18,501,439 19	172,745 81	14,207,968 84
5 Capital expenditures	\$13,659,000 00			
5b	1,707,000 00			
	15,366,000 00	14,838,528 87	527,471 13	7,454,232 89
Stat. Minister of Communications—Salary and motor car allowance	16,999 88	16,999 88		12,017 06
Stat. Refunds of amounts credited to revenue in previous years	40 00	40 00		
	34,057,224 88	33,357,007 94	700,216 94	21,674,218 79
Canadian Radio-Television Commission				
60 Program expenditures and contributions	\$ 4,822,000 00			
60b	609,000 00			
Transfer from Treasury Board Vote 10 student summer employment	10,436 00			
Transfer from Treasury Board Vote 15 public service bilingualism	44,500 00			
	5,485,936 00	5,444,215 94	41,720 06	4,732,083 05
Total	39,543,160 88	38,801,223 88	741,937 00	26,406,301 84

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department	1972-73	33,357	2,031	3,220	640	35,186
	1971-72	21,674	2,150	2,963	694	23,181
Canadian Radio-Television Commission	1972-73	5,444	5	1,054		6,493
	1971-72	4,732		966		5,698
Total	1972-73	38,801	2,036	4,274	640	41,679
	1971-72	26,406	2,150	3,929	694	28,879

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
Departmental administration	4,238	4,649	25	179			4,263	4,828
Strategic planning	1,656	1,950		7			1,656	1,957
National telecommunications development	1,300	1,002		4	340	293	1,640	1,299
International participation	294	328			331	328	625	656
Management of the radio frequency spectrum	8,190	8,455	827	1,162	11	11	9,028	9,628
Communications and space applications research and development ..	11,393	10,857	14,514	13,749			25,907	24,606
	27,071	27,241	15,366	15,101	682	632	43,119	42,974
Less: receipts and revenues credited to the vote	9,062	9,354		263			9,062	9,617
	18,009	17,887	15,366	14,838	682	632	34,057	33,357
Less: receipts credited to revenue ..		2,031						2,031
Add: services provided by other departments	3,220	3,220					3,220	3,220
accommodation provided by this department	640	640					640	640
Total cost of program	21,869	19,716	15,366	14,838	682	632	37,917	35,186
Canadian Radio-Television Commission								
Administration	2,728	2,738	69	120			2,797	2,858
Research	398	426	3	7	75	69	476	502
Broadcast programs evaluation and regulation	818	791	9	26			827	817
Licensing policy and administration ..	1,367	1,259	19	8			1,386	1,267
	5,311	5,214	100	161	75	69	5,486	5,444
Less: receipts credited to revenue ..		5						5
Add: services provided by other departments	1,054	1,054					1,054	1,054
Total cost of programs	6,365	6,263	100	161	75	69	6,540	6,493

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
Grant to Canadian Radio Technical Planning Board	11	11	11
Payments to the Canadian National Railway Company of the difference between revenues and expenses in the operation and maintenance of telecommunications facilities in accordance with agreements entered into with the company with the approval of the Governor in Council:			
Canadian National Railway telecommunication system north of Yellowknife from Fort Simpson to Inuvik in the Northwest Territories, the amount not to exceed \$324,887 per year for ten calendar years 1964-1974	220	190	220
Tropospheric scatter terminal station at Frobisher, N.W.T.	120	103	95
Canada's share of the cost of international radio, telephone and telegraph organizations:			
The International Telecommunication Union, Geneva, Switzerland	320	317	273
Gift of furnishings for the new International Telecommunication Union Building, Geneva, Switzerland ..	11	11	
	682	632	599
Canadian Radio-Television Commission			
Contributions towards research under section 18 of the Broadcasting Act	75	69	14
Total	757	701	613

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canadian Radio- Television Commission	Total
(1) Salaries and wages	18,111 17,687 <i>14,593</i>	3,998 3,692 <i>3,052</i>	22,109 21,379 <i>17,645</i>
(1) Other personnel costs	87 85 39	79 30 44	166 115 83
(2) Transportation and communications	1,239 1,844 <i>1,278</i>	293 359 <i>348</i>	1,532 2,203 <i>1,626</i>
(3) Information	244 210 <i>152</i>	127 206 <i>145</i>	371 416 <i>297</i>
(4) Professional and special services	3,962 14,957 <i>6,951</i>	479 512 <i>577</i>	4,441 15,469 <i>7,528</i>
(5) Rentals	952 867 <i>597</i>	200 203 <i>183</i>	1,152 1,070 <i>780</i>
(6) Purchased repair and upkeep	360 305 <i>209</i>	5 11 <i>5</i>	365 316 <i>214</i>
(7) Utilities, materials and supplies	1,986 2,164 <i>1,536</i>	123 199 <i>142</i>	2,109 2,363 <i>1,678</i>
(8) Construction and acquisition of land, buildings and equipment	617 1,146 <i>1,414</i>		617 1,146 <i>1,414</i>
(9) Construction and acquisition of machinery and equipment	14,749 3,005 <i>2,872</i>	101 161 <i>217</i>	14,850 3,166 <i>3,089</i>
(10) Grants, contributions and other transfer payments	682 632 <i>599</i>	75 69 <i>14</i>	757 701 <i>613</i>
(12) All other expenditures	130 72 39	6 2 5	136 74 44
(1-12) Total	43,119 42,974 <i>30,279</i>	5,486 5,444 <i>4,732</i>	48,605 48,418 <i>35,011</i>
(13) Less: receipts and revenues credited to the vote	9,062 9,617 <i>8,605</i>		9,062 9,617 <i>8,605</i>
Total net expenditures	34,057 33,357 <i>21,674</i>	5,486 5,444 <i>4,732</i>	39,543 38,801 <i>26,406</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in italic type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Government Telecommunications Account Revolving Fund	Canadian Radio- Television Commission	Total
RECEIPTS—				
Budgetary—				
Charged to annual appropriations	33,340		5,444	38,784
Charged to statutory appropriations	17			17
Credited to appropriations	9,617			9,617
Credited to revenue	2,031		5	2,036
Non-budgetary—				
Sales by		13,411		13,411
Loan repayments	2,418			2,418
Total receipts	47,423	13,411	5,449	66,283
OUTLAYS—				
Budgetary—				
Operating	27,241		5,214	32,455
Capital	15,101		161	15,262
Grants, contributions and other transfer payments	632		69	701
Credited to revenue	2,031		5	2,036
Non-budgetary—				
Operating		13,233		13,233
Loans to	14,500			14,500
Total outlays	59,505	13,233	5,449	78,187
Net receipts or net outlays (—)	—12,082	178	nil	—11,904

Revenues

Department			Canadian Radio-Television Commission		
Comparative Summary	1972-73	1971-72	Comparative Summary	1972-73	1971-72
Non-tax Revenue—			Non-Tax Revenue—		
A Return on investments	1,993,348 92	2,107,914 85	Refund of previous years' expenditure	4,812 21	910 23
B Proceeds from sales	1 49	3 44	Miscellaneous	50 00	
C Refunds of previous years' expenditure	37,726 38	42,348 86	Total	\$4,862 21	\$910 23
D Miscellaneous	275 56	148 35			
Total	\$2,031,352 35	\$2,150,415 50			

1972-73

Details

Non-tax Revenue—	
A Return on investments:	
Interest on loans — Canadian Overseas Tele-	
communications Corporation	1,993,349
B Proceeds from sales	1
C Refunds of previous years' expenditure	37,726
D Miscellaneous	276
Total	\$2,031,352

Appendix

Government Telecommunications Account Revolving Fund

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current assets			Current liabilities		
Employees' travel & removal advances	\$ 243	\$ 2,523	Accounts payable & accrued liabilities	\$1,539,952	\$1,508,813
Accounts receivable			Equity of Canada:		
Departments & agencies of the Government of Canada	1,686,418	1,759,760	Advances from Canada for working capital (authorized \$1,000,000)	\$153,671	460,924
Accrued revenue	108,843	133,725	Less: Replacement funds available for purchase of capital assets	12,468	7,005
Prepaid expense		122			
	<u>1,795,504</u>	<u>1,896,130</u>		<u>141,203</u>	<u>453,919</u>
Capital assets			Capital assets financed from parliamentary appropriations prior to April 1, 1971	98,900	98,900
Equipment & furniture (at cost) ..	\$110,431	99,595	Retained earnings		
Less: Provision for replacement ..	<u>21,607</u>	<u>7,700</u>	Balance at the beginning of the year	(73,607)	
	88,824	91,895	Net income for the year per Statement of Operations ...	177,880	(113,051)
				<u>104,273</u>	<u>(113,051)</u>
			Prior years' adjustments		39,444
			Balance at end of year	<u>104,273</u>	<u>(73,607)</u>
	<u>1,884,328</u>	<u>1,988,025</u>		<u>1,884,328</u>	<u>1,988,025</u>

Note: The Treasury Board has authorized the Fund to carry forward to future years surpluses or deficits to a maximum amount of \$150,000.

Certified Correct:
F. GODBOUT
*Acting Director General, Personnel
Finance and Administration*

Approved:
M. S. YALDEN
Deputy Minister

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of July 27, 1973 to the Minister of Communications.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1973

AUDITOR GENERAL OF CANADA
Ottawa, July 27, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
INCOME		
Telecommunication services	\$13,411,515	\$10,121,676
EXPENSE		
Operating		
Intercity network	9,840,695	7,566,705
Operators' salaries	1,001,658	836,285
Local common services	575,589	439,165
Directory services	273,822	251,088
Leased space	35,301	24,305
Interest on advances	23,542	
Other	1,870	
	<u>11,752,477</u>	<u>9,117,548</u>
Administration		
Salaries and employee benefits	1,189,272	842,431
Rental of buildings and equipment	117,908	84,361
Travel and removal	64,426	51,952
Telephone and freight	44,113	31,711
Professional services	23,663	77,350
Office material and supplies	17,253	9,335
Depreciation	13,907	7,700
Training and education	10,208	8,841
Other	408	3,498
	<u>1,481,158</u>	<u>1,117,179</u>
	<u>13,233,635</u>	<u>10,234,727</u>
Net income (loss) for the year	\$ 177,880	\$ (113,051)

THE HONOURABLE GÉRARD PELLETIER,
MINISTER OF COMMUNICATIONS,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Government Telephone Account Revolving Fund as at March 31, 1973 and the related Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada

RECONCILIATION WITH PUBLIC ACCOUNTS
AT MARCH 31, 1973

Advanced from the Consolidated Revenue Fund as per Balance Sheet	\$ 141,203
Payment made in April, 1973 recorded in the Consolidated Revenue Fund as at March 31, 1973	<u>1,424,153</u>
	1,565,356

Deduct: Funds received after March 31, 1973 recorded in the Consolidated Revenue Fund at that date	<u>1,427,680</u>
Working capital advance as per Public Accounts	\$ 137,676

SECTION 3

1972-73
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Prices and Incomes Commission

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CONSUMER AND CORPORATE AFFAIRS

Department

Objectives

- To provide overall policy direction, advisory and administrative support services to departmental programs and to develop and maintain an effective network of communication with the public on matters related to Acts administered by the department.
- To optimize the welfare of consumers and to protect them against economic and accident hazards.
- To facilitate the orderly conduct of business and the private development and production of capital and intellectual resources.
- To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

Prices and Incomes Commission

Objective

- To report upon the causes, processes and consequences of inflation and to inform those making current price and income decisions, the general public and the government on how price stability may best be achieved.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION AND INFORMATION SERVICES PROGRAM				
1 Program expenditures	\$ 6,371,000 00			
Transfer from Treasury Board Vote 10 student summer employment	5,626 00			
Transfer from Treasury Board Vote 15 public service bilin- gualism	286,800 00			
	6,663,426 00	4,959,645 28	1,703,780 72	2,662,634 16
Stat. Minister of Consumer and Corporate Affairs—Salary and motor car allowance ..	16,999 92	16,999 92		16,999 92
	6,680,425 92	4,976,645 20	1,703,780 72	2,679,634 08
CONSUMER AFFAIRS PROGRAM				
5 Program expenditures and the grants listed in the Estimates ..	\$12,146,000 00			
5b	1 00			
Transfer from Treasury Board Vote 10 student summer employment	15,500 00			
	12,161,501 00	10,933,463 64	1,228,037 36	8,811,314 53
CORPORATE AFFAIRS PROGRAM				
10 Program expenditures and the grant listed in the Estimates ...	\$10,401,000 00			
Transfer from Treasury Board Vote 10 student summer employment	14,000 00			
	10,415,000 00	9,869,165 59	545,834 41	8,668,249 21
Stat. Refunds of amounts credited to revenue in previous years	23,234 56	23,234 56		15,596 58
	10,438,234 56	9,892,400 15	545,834 41	8,683,845 79
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM				
15 Office of investigation and research—Operating expenditures .	\$ 3,190,000 00			
Transfer from Treasury Board Vote 10 student summer employment	1,400 00			
	3,191,400 00	2,748,803 65	442,596 35	2,058,156 25
20 Restrictive Trade Practices Commission—Operating expenditures	248,000 00	97,145 18	150,854 82	91,204 96
	3,439,400 00	2,845,948 83	593,451 17	2,149,361 21
	32,719,561 48	28,648,457 82	4,071,103 66	22,324,155 61
Prices and Incomes Commission				
25 Program expenditures	\$ 469,000 00			
Transfer from Treasury Board Vote 5 contingencies	80,000 00			
	549,000 00	504,858 47	44,141 53	1,621,468 11
Total	33,268,561 48	29,153,316 29	4,115,245 19	23,945,623 72

Total Cost of Programs
(In thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION AND INFORMATION SERVICES	1972-73	4,977	3	774		5,748
	1971-72	2,680		542		3,222
CONSUMER AFFAIRS	1972-73	10,933	2,312	3,002		11,623
	1971-72	8,811	2,319	2,003		8,495
CORPORATE AFFAIRS	1972-73	9,892	8,605	2,403		3,690
	1971-72	8,684	9,183	1,936		1,437
COMBINES INVESTIGATION AND COMPETITION POLICY ..	1972-73	2,846	293	616		3,169
	1971-72	2,149	30	452		2,571
Total department	1972-73	28,648	11,213	6,795		24,230
	1971-72	22,324	11,532	4,933		15,725
Prices and Incomes Commission	1972-73	505	4	48		549
	1971-72	1,622		224		1,846
Grand total	1972-73	29,153	11,217	6,843		24,779
	1971-72	23,946	11,532	5,157		17,571

Programs by Activities
(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION AND INFORMATION SERVICES PROGRAM								
Administration	696	463	1	10			697	473
Advisory and support services	2,466	2,496	2,155	1,037			4,621	3,533
Information	1,358	959	4	12			1,362	971
	4,520	3,918	2,160	1,059			6,680	4,977
		3						3
<i>Less:</i> receipts credited to revenue ..								
<i>Add:</i> services provided by other departments	774	774					774	774
Total cost of program	5,294	4,689	2,160	1,059			7,454	5,748
CONSUMER AFFAIRS PROGRAM								
Administration	218	158			190	190	408	348
Canadian Consumer Council	160	154					160	154
Consumer services	584	516	12	9			596	525
Operations	8,526	7,651	188	208			8,714	7,859
Regulation	1,582	1,253	105	96			1,687	1,349
Research	593	325	4	2			597	327
Special studies		371						371
	11,663	10,428	309	315	190	190	12,162	10,933
<i>Less:</i> receipts credited to revenue ..	2,324	2,312					2,324	2,312
<i>Add:</i> services provided by other departments	3,002	3,002					3,002	3,002
Total cost of program	12,341	11,118	309	315	190	190	12,840	11,623
CORPORATE AFFAIRS PROGRAM								
Administration	1,015	1,193	3	47			1,018	1,240
Investigation	763	397	3	3			766	400
Surveillance	1,073	788	16	31			1,089	819
Registration	1,312	1,492	16				1,328	1,492
Qualification	5,380	5,065	15	9			5,395	5,074
Research	780	815	6		56	52	842	867
	10,323	9,750	59	90	56	52	10,438	9,892
<i>Less:</i> receipts credited to revenue ..	9,080	8,605					9,080	8,605
<i>Add:</i> services provided by other departments	2,403	2,403					2,403	2,403
Total cost of program	3,646	3,548	59	90	56	52	3,761	3,690
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM								
Investigation and research	3,157	2,726	35	23			3,192	2,749
Restrictive Trade Practices Commission	245	96	3	1			248	97
	3,402	2,822	38	24			3,440	2,846
<i>Less:</i> receipts credited to revenue ..	60	293					60	293
<i>Add:</i> services provided by other departments	616	616					616	616
Total cost of program	3,958	3,145	38	24			3,996	3,169
Prices and Incomes Commission								
Research and information	338	159					338	159
Administration	211	346					211	346
	549	505					549	505
<i>Less:</i> receipts credited to revenue ..		4						4
<i>Add:</i> services provided by other departments	48	48					48	48
Total cost of program	597	549					597	549

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
CONSUMER AFFAIRS PROGRAM			
Grants to various consumer organizations	190	190	131
CORPORATE AFFAIRS PROGRAM			
Grant to the United International Bureau for the Protection of Intellectual Property	56	52	51
Total	246	242	182

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration and Information Services Program	Consumer Affairs Program	Corporate Affairs Program	Combines Investiga- tion and Competition Policy Program	Total Depart- ment	Prices and Incomes Commission	Total
(1) Salaries and wages	2,738 2,399 <i>1,823</i>	9,768 8,473 <i>6,841</i>	8,278 8,001 <i>6,865</i>	2,731 2,273 <i>1,632</i>	23,515 21,146 <i>17,161</i>	292 287 <i>1,036</i>	23,807 21,433 <i>18,197</i>
(1) Other personnel costs	4 6	23 1	5 6		32 17	1 6	33 23
(2) Transportation and communications	259 290 <i>135</i>	1,125 1,157 <i>920</i>	327 249 <i>230</i>	248 253 <i>178</i>	1,959 1,949 <i>1,463</i>	29 41 <i>118</i>	1,988 1,990 <i>1,581</i>
(3) Information	857 250 <i>136</i>	17 33 <i>12</i>	873 861 <i>788</i>	25 12 <i>30</i>	1,772 1,156 <i>966</i>	95 6 <i>1</i>	1,867 1,162 <i>967</i>
(4) Professional and special services	356 584 <i>200</i>	387 331 <i>245</i>	544 319 <i>334</i>	314 200 <i>197</i>	1,601 1,434 <i>976</i>	107 144 <i>398</i>	1,708 1,578 <i>1,374</i>
(5) Rentals	34 69 <i>37</i>	116 117 <i>89</i>	77 99 <i>54</i>	17 19 <i>16</i>	244 304 <i>196</i>	12 9 <i>32</i>	256 313 <i>228</i>
(6) Purchased repair and upkeep	6 6 <i>5</i>	48 73 <i>51</i>	15 16 <i>12</i>	3 4 <i>2</i>	72 99 <i>70</i>		72 99 <i>70</i>
(7) Utilities, materials and supplies	267 315 <i>292</i>	198 218 <i>179</i>	181 177 <i>205</i>	59 61 <i>50</i>	705 771 <i>726</i>	12 17 <i>29</i>	717 788 <i>755</i>
*(9) Construction and acquisition of machinery and equipment	2,160 1,059 <i>44</i>	309 315 <i>337</i>	59 90 <i>119</i>	38 24 <i>35</i>	2,566 1,488 <i>535</i>		2,566 1,488 <i>537</i>
(10) Grants, contributions and other transfer payments ..		190 190 <i>131</i>	56 52 <i>51</i>		246 242 <i>182</i>		246 242 <i>182</i>
(12) All other expenditures	3 1 <i>2</i>	4 3 <i>5</i>	28 23 <i>20</i>	5 5	40 27 <i>32</i>	2	42 27 <i>32</i>
Total net expenditures	6,680 4,977 <i>2,680</i>	12,162 10,933 <i>8,811</i>	10,438 9,892 <i>8,684</i>	3,440 2,846 <i>2,149</i>	32,720 28,648 <i>22,324</i>	549 505 <i>1,622</i>	33,269 29,153 <i>23,946</i>

*Includes \$1,023 for furnishings and equipment for Place du Portage.

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in italic type are 1971-72 expenditures.

Departmental Summary
(in thousands of dollars)

	Department	Prices and Incomes Commission	Total
RECEIPTS—			
Budgetary—			
Charged to annual appropriations	28,608	505	29,113
Charged to statutory appropriations	40		40
Credited to revenue	11,213	4	11,217
Total receipts	39,861	509	40,370
OUTLAYS—			
Budgetary—			
Operating	26,918	505	27,423
Capital	1,488		1,488
Grants, contributions and other transfer payments	242		242
Credited to revenue	11,213	4	11,217
Total outlays	39,861	509	40,370
Net receipts or net outlays (—) ...	nil	nil	nil

Revenues

	1972-73	1971-72
Department		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	7,536,524 80	7,897,508 51
Proceeds from sales		43 50
B Services and service fees	2,985,895 39	3,088,627 77
C Refunds of previous years' expenditure	12,529 84	5,917 98
D Miscellaneous	681,946 40	539,666 14
Total	\$11,216,896 43	\$11,531,763 90
1972-73		
Details		
Non-Tax Revenue—		
A Privileges, licences and permits:		
Bankruptcy: trustees' licence fees	25,900	
Consumer protection: label registration numbers	75,206	
Copyrights and industrial designs: copyrights \$31,666, designs \$8,821, timber marks \$7, sundries \$10,714	51,208	
Corporations: application for letters patent and supplementary letters patent \$1,272,189, surrender of letters patent \$42,255, application for letters and supplementary letters of co-operative associations \$150	1,314,594	
Patents: assignments \$293,717, caveats \$4,055, claims \$510,150, completing patent applications \$94,712, filing fees \$1,447,502, final fees \$2,643,361, restoration and reinstatement of applications \$14,990, sundries \$43,465	5,051,952	
Trade marks: advertisement fees \$272,953, amendments \$13,464, assignment of trade marks \$59,235, notices \$3,830, opposition fees \$17,463, registered users and amendments of registered users \$102,141, renewal of trade marks \$153,461, trade marks \$391,273, sundries \$3,845	1,017,665	7,536,525
B Services and service fees:		
Bankruptcy: official receiver's administration fees \$4,049, official receiver's services \$2,245, official receivers' tariffs \$60,318, sheriffs' fees \$18	66,630	
Combines investigation and research: transcripts \$2,067, court costs \$34	2,101	
Consumer protection: electricity and gas inspection fees \$1,217,558, laboratory fees \$4,335, weights and measures inspection fees \$998,859	2,220,752	
Copyrights and industrial designs: copies	2,010	
Corporations: annual summaries \$229,912, filing deposit or registration of by-laws, prospectuses, mortgages, notices of redemption, conversion and cancellation of shares and other documents, certificates, searches, status clerical work and sundries \$92,101, financial statements \$24,752	346,765	
Patents: annual fee of patent agents \$2,757, attorneys' registration \$1,423, copies \$87,767, printed patents \$148,210, search \$15,793	255,950	
Registration: copies, certified copies and certificates of authentication \$55,276, filing of railway mortgages and sale agreements \$2,875	58,151	
Trade marks: copies \$18,847, agents' annual fees \$14,689	33,536	2,985,895
C Refunds of previous years' expenditure:		
12,530		
D Miscellaneous:		
Bankruptcy: levies under the Bankruptcy Act \$371,076, fines and forfeitures \$600	371,676	
Combines investigation and research: fines and forfeitures	290,078	
Consumer protection: fines	13,672	
Sundries	6,520	681,946
Total		\$11,216,896

SECTION 4

1972-73
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
Eldorado Nuclear Limited
National Energy Board

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ENERGY, MINES AND RESOURCES

Department

Objectives

- To provide overall policy direction and central administrative and support services for all departmental programs.
- To ensure effective use of the mineral and energy resources available to Canada for the present and future benefit of the nation.
- To contribute to the conservation and use of the earth, for the present and future benefit of the nation.

Atomic Energy Control Board

Objectives

- To administer federal legislation and regulations thereunder concerning the control of atomic energy in the interests of health and safety and national security.
- To support atomic energy research and to assist in the education and training of persons to qualify them to engage in the field of atomic energy in Canada.

Atomic Energy of Canada Limited

Objectives

- To carry out nuclear research and development, and to develop the utilization of atomic energy for peaceful purposes.
- To construct, control, lease and dispose of transmission facilities in connection with the Nelson River Power Project.

Eldorado Nuclear Limited

Objective

- To obtain maximum earnings from the sale of uranium products and services for peaceful purposes to power utilities in Canada and abroad.

National Energy Board

Objectives

- To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipe lines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the importation of oil.
- To ensure the safe construction and operation of power lines and of oil and gas pipe lines subject to federal jurisdiction.
- To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and authority to spend revenue during the year	\$ 5,960,000 00			
1b	225,000 00			
Transfer from Treasury Board Vote 5 contingencies	52,299 00			
Transfer from Treasury Board Vote 10 student summer employment	32,400 00			
Transfer from Treasury Board Vote 15 public service bilingualism	196,300 00			
Stat. Minister of Energy, Mines and Resources—Salary and motor car allowance ..	6,465,999 00	6,287,648 69	178,350 31	7,814,181 51
	16,999 92	16,999 92		16,999 92
	6,482,998 92	6,304,648 61	178,350 31	7,831,181 43
MINERAL AND ENERGY RESOURCES PROGRAM				
5 Program expenditures, the grants listed in the Estimates and contributions	\$35,557,000 00			
5b	652,000 00			
Transfer from Treasury Board Vote 5 contingencies	280,349 00			
Transfer from Treasury Board Vote 10 student summer employment	159,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	29,100 00			
Stat. Payments under the Emergency Gold Mining Assistance Act	36,677,449 00	35,612,447 94	1,065,001 06	28,517,571 67
Stat. Payments to New Brunswick for rationalization of the Minto Coal Fields ...	474,920 92	474,920 92		12,630,422 53
	4,050,000 00	4,050,000 00		4,050,000 00
	41,202,369 92	40,137,368 86	1,065,001 06	45,197,994 20
EARTH SCIENCES PROGRAM				
15 Program expenditures including authority to make recoverable expenditures for the costs of binding International Boundary Commission annual reports and maintaining boundary range lights, authority to spend revenue received during the year, the grants listed in the Estimates and contributions	\$29,269,000 00			
15b	1,801,935 00			
Transfer from Treasury Board Vote 5 contingencies	190,074 00			
Transfer from Treasury Board Vote 10 student summer employment	134,750 00			
Transfer from Treasury Board Vote 15 public service bilingualism	21,400 00			
Stat. Refunds of amounts credited to revenue in previous years	31,417,159 00	30,646,958 37	770,200 63	30,234,684 88
	694 63	694 63		
	31,417,853 63	30,647,653 00	770,200 63	30,234,684 88
	79,103,222 47	77,089,670 47	2,013,552 00	83,263,860 51
Atomic Energy Control Board				
20 Operating expenditures	\$ 989,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	43,000 00			
	1,032,000 00	906,119 70	125,880 30	697,852 07
25 The grants listed in the Estimates	\$ 7,495,000 00			
25b Contributions	400,000 00			
	7,895,000 00	7,895,000 00		11,720,000 00
	8,927,000 00	8,801,119 70	125,880 30	12,417,852 07
Atomic Energy of Canada Limited				
NUCLEAR RESEARCH AND UTILIZATION PROGRAM				
30 Operating expenditures	73,248,000 00	72,464,214 90	783,785 10	70,611,656 00
35 Capital expenditures	5,742,000 00	5,742,000 00		6,436,000 00
	78,990,000 00	78,206,214 90	783,785 10	77,047,656 00
National Energy Board				
60 Program expenditures	\$ 3,650,000 00			
Transfer from Treasury Board Vote 10 student summer employment	1,407 00			
Transfer from Treasury Board Vote 15 public service bilingualism	58,000 00			
	3,709,407 00	3,400,379 56	309,027 44	2,851,032 72
Total	170,729,629 47	167,497,384 63	3,232,244 84	175,580,401 30

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1972-73	6,305	11	726		7,020
	1971-72	7,831	27	1,322		9,126
MINERAL AND ENERGY RESOURCES	1972-73	40,137	2,475	4,182	617	42,461
	1971-72	45,198	2,862	5,576	433	48,345
EARTH SCIENCES	1972-73	30,648	73	2,546	147	33,268
	1971-72	30,235	140	4,292	140	34,527
Total department	1972-73	77,090	*2,559	7,454	764	82,749
	1971-72	83,264	3,029	11,190	573	91,998
Atomic Energy Control Board	1972-73	8,801		169		8,970
	1971-72	12,418		146		12,564
Atomic Energy of Canada Limited	1972-73	78,206				78,206
	1971-72	77,047				77,047
National Energy Board	1972-73	3,400	4	461		3,857
	1971-72	2,851	4	601		3,448
Grand total	1972-73	167,497	2,563	8,084	764	173,782
	1971-72	175,580	3,033	11,937	573	185,057

*Does not include the following "Return on investments" credited to revenue (in thousands of dollars): Atomic Energy of Canada Limited \$4,417, Eldorado Nuclear Limited \$1,204.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Administration	3,909	3,627	43	77			3,952	3,704
Special supporting services	3,715	3,583	320	613			4,035	4,196
	7,624	7,210	363	690			7,987	7,900
Less: receipts and revenues credited to the vote	1,521	1,595					1,521	1,595
	6,103	5,615	363	690			6,466	6,305
Less: receipts credited to revenue ..		11						11
Add: services provided by other departments	1,502	726					1,502	726
Total cost of program	7,605	6,330	363	690			7,968	7,020
MINERAL AND ENERGY RESOURCES PROGRAM								
Energy development	3,019	2,639	141	68	4,737	4,734	7,897	7,441
Mineral development	3,110	2,834	65	58	1,043	849	4,218	3,741
Mining and metallurgical investigations and research	12,312	11,748	1,123	782	167	167	13,602	12,697
Geological research and surveys	12,390	12,653	1,710	1,666	263	263	14,363	14,582
Marine geology and geophysics	929	1,406	193	270			1,122	1,676
	31,760	31,280	3,232	2,844	6,210	6,013	41,202	40,137
Less: receipts credited to revenue ..	1,894	2,475					1,894	2,475
Add: services provided by other departments	6,708	4,182					6,708	4,182
accommodation provided by this department	534	617					534	617
Total cost of program	37,108	33,604	3,232	2,844	6,210	6,013	46,550	42,461
EARTH SCIENCES PROGRAM								
Field and air surveys, mapping and aeronautical charting	15,478	15,128	605	626	94	91	16,177	15,845
Geological research and surveys	2,218	2,058	69	46	36	36	2,323	2,140
Research in geophysics	4,322	4,376	320	318	17	17	4,659	4,711
Polar continental shelf studies	2,616	2,628	85	46			2,701	2,674
Canada centre for remote sensing ..	3,674	3,380	2,728	2,739			6,402	6,119
Administration	148	158	3	2			151	160
	28,456	27,728	3,810	3,777	147	144	32,413	31,649
Less: receipts and revenues credited to the vote	995	1,001					995	1,001
	27,461	26,727	3,810	3,777	147	144	31,418	30,648
Less: receipts credited to revenue ..	16	73					16	73
Add: services provided by other departments	4,661	2,546					4,661	2,546
accommodation provided by this department	136	147					136	147
Total cost of program	32,242	29,347	3,810	3,777	147	144	36,199	33,268
Atomic Energy Control Board								
Administration of atomic energy control regulations	967	840	65	66			1,032	906
Support of atomic energy research ..					7,895	7,895	7,895	7,895
	967	840	65	66	7,895	7,895	8,927	8,801
Add: services provided by other departments	169	169					169	169
Total cost of program	1,136	1,009	65	66	7,895	7,895	9,096	8,970
Atomic Energy of Canada Limited								
NUCLEAR RESEARCH AND UTILIZATION PROGRAM								
Nuclear power development and utilization	50,118	52,721					50,118	52,721

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Atomic Energy of Canada Limited—Concluded								
NUCLEAR RESEARCH AND UTILIZATION PROGRAM—Concluded								
Radiation and radioisotope development and utilization	3,300	2,600					3,300	2,600
Atomic energy fundamental research	7,134	7,133					7,134	7,133
Administration and support services	42,592	39,849					42,592	39,849
	103,144	102,303					103,144	102,303
Less: receipts and revenues credited to the vote	23,654	23,462					23,654	23,462
provision from retained earnings	500	635					500	635
Total cost of program	78,990	78,206					78,990	78,206
National Energy Board								
Energy regulation and advice	3,684	3,330	19	64	6	6	3,709	3,400
Less: receipts credited to revenue ..	1	4					1	4
Add: services provided by other departments	461	461					461	461
Total cost of program	4,144	3,787	19	64	6	6	4,169	3,857

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
GRANTS			
ADMINISTRATION PROGRAM			
<i>Expenditures not required for the current year</i>			20
MINERAL AND ENERGY RESOURCES PROGRAM			
<i>Energy development</i>			
Grants in aid of energy resources research	431	429	100
<i>Mineral development</i>			
Grants in aid of mineral resources research	50	50	47
Grant to Newfoundland mineral development program	518	324	
	568	374	47
<i>Mining and metallurgical investigation and research</i>			
Grants in aid of mineral resources research	114	114	112
Grant to the Canadian National Committee of the World Mining Congress	2	2	2
	116	116	114
<i>Geological research and surveys</i>			
Grants in aid of mineral resources research	245	245	201
Grants to assist in defraying the costs of scientific conferences in the geological sciences	9	9	5
	254	254	206
CONTRIBUTIONS			
<i>Energy development</i>			
Canada's share of the expenses of the International Executive Council, World Energy Conference	6	5	3
Payments to New Brunswick for rationalization of the minto coal fields	4,050	4,050	4,050
Assistance to Thorburn Mining Limited in the management and operation of the McBean Mine	250	250	500
	4,306	4,305	4,553
<i>Mineral development</i>			
Payments under the Emergency Gold Mining Assistance Act	475	475	12,630
<i>Mining and metallurgical investigation and research</i>			
Canada's share of the cost of the Commonwealth committee on mineral processing	1	1	
Contribution to the Canadian Committee of the 10th Commonwealth mining and metallurgical conference	50	50	
	51	51	
<i>Geological research and surveys</i>			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	5	5	2
Membership, International Union of Geological Sciences	4	4	4
<i>Expenditures not required for the current year</i>			306
	9	9	312
	6,210	6,013	17,962
EARTH SCIENCES PROGRAM			
GRANTS			
<i>Field and air surveys, mapping and aeronautical charting</i>			
Grants in aid of earth sciences research	28	28	28
Grant to the Canadian Institute of Surveying	2	2	2
Grant to the National Cartographic Society	2	2	2
Grant to the Canadian Institute of Surveying for the International Society of Photogrammetry Congress	20	19	
Grant to the Canadian Institute of Surveying for the International Cartographic Conference	25	25	
	77	76	32
<i>Geological research and surveys</i>			
Grants in aid of earth sciences research	33	33	27
Grants to assist in defraying the costs of scientific conferences in the geological sciences	1	1	1
	34	34	28
<i>Research in geophysics</i>			
Grants in aid of earth sciences research	6	6	3
CONTRIBUTIONS			
<i>Field and air surveys, mapping and aeronautical charting</i>			
Membership, Pan-American Institute of geography and history	17	15	15
<i>Geological research and surveys</i>			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	1	1	1
Membership, International Union of geological sciences	1	1	1
	2	2	2

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department—Concluded			
CONTRIBUTIONS—Concluded			
<i>Research in geophysics</i>			
Contribution to the International Seismological Fund	11	11	10
<i>Expenditures not required for the current year</i>			27
	147	144	117
Total department	6,357	6,157	18,099
Atomic Energy Control Board			
Grants to universities in support of atomic energy research	2,595	2,595	2,595
Grants to Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project	5,300	5,300	9,125
	7,895	7,895	11,720
National Energy Board			
Grant to York University in aid of energy economics studies	6	6	5
Grand total	14,258	14,058	29,824

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Mineral and Energy Resources Program	Earth Sciences Program	Total Depart- ment	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board	Total
(1) Salaries and wages	4,873 4,542 <i>4,382</i>	22,148 21,347 <i>18,251</i>	15,690 15,788 <i>13,995</i>	42,711 41,677 <i>36,628</i>	756 683 <i>562</i>		3,121 2,685 <i>2,358</i>	46,588 45,045 <i>39,548</i>
(1) Other personnel costs	70 39 <i>4</i>	318 66 <i>26</i>	593 77 <i>72</i>	981 182 <i>102</i>				981 182 <i>102</i>
(2) Transportation and communications	476 454 <i>439</i>	1,613 1,677 <i>1,257</i>	1,590 1,596 <i>1,289</i>	3,679 3,727 <i>2,985</i>	95 93 <i>65</i>		191 194 <i>149</i>	3,965 4,014 <i>3,199</i>
(3) Information	110 77 <i>240</i>	544 490 <i>451</i>	216 249 <i>99</i>	870 816 <i>790</i>	5 4 <i>4</i>		19 4 <i>8</i>	894 824 <i>802</i>
(4) Professional and special services	381 563 <i>849</i>	4,066 4,152 <i>2,537</i>	3,957 3,951 <i>2,476</i>	8,404 8,666 <i>5,862</i>	95 48 <i>16</i>		228 318 <i>197</i>	8,727 9,032 <i>6,075</i>
(5) Rentals	794 719 <i>423</i>	1,142 967 <i>737</i>	2,822 2,635 <i>2,377</i>	4,758 4,321 <i>3,537</i>			70 65 <i>57</i>	4,828 4,386 <i>3,594</i>
(6) Purchased repair and upkeep	112 115 <i>123</i>	292 321 <i>279</i>	460 406 <i>235</i>	864 842 <i>637</i>			5 6 <i>4</i>	869 848 <i>641</i>
(7) Utilities, materials and supplies	816 697 <i>830</i>	1,609 2,020 <i>1,785</i>	3,090 3,011 <i>3,014</i>	5,515 5,728 <i>5,629</i>	15 11 <i>12</i>		45 54 <i>41</i>	5,575 5,793 <i>5,682</i>
(8) Construction and acquisition of land, buildings and equipment		950 1,103 <i>221</i>	29 74 <i>748</i>	979 1,177 <i>969</i>				979 1,177 <i>969</i>
(9) Construction and acquisition of machinery and equipment	363 690 <i>514</i>	2,282 1,741 <i>1,677</i>	3,781 3,703 <i>6,767</i>	6,426 6,134 <i>8,958</i>	65 66 <i>38</i>		19 63 <i>28</i>	6,510 6,263 <i>9,024</i>
(10) Grants, contributions and other transfer payments ..		6,210 6,013 <i>17,962</i>	147 144 <i>117</i>	6,357 6,157 <i>18,099</i>	7,895 7,895 <i>11,720</i>		6 6 <i>5</i>	14,258 14,058 <i>29,824</i>
(12) All other expenditures	20 9 <i>4</i> <i>7</i>	28 240 <i>15</i>	38 15 <i>15</i>	75 259 <i>37</i>	1 1 <i>1</i>	103,144 102,303 <i>*100,921</i>	5 5 <i>4</i>	103,225 102,568 <i>100,963</i>
(1-12) Total	8,004 7,900 <i>7,831</i>	41,202 40,137 <i>45,198</i>	32,413 31,649 <i>31,204</i>	81,619 79,686 <i>84,233</i>	8,927 8,801 <i>12,418</i>	103,144 102,303 <i>*100,921</i>	3,709 3,400 <i>2,851</i>	197,399 194,190 <i>200,423</i>
(13) Less: receipts and revenues credited to the vote ...	1,521 1,595		995 1,001 <i>969</i>	2,516 2,596 <i>969</i>		24,154 24,097 <i>*23,874</i>		26,670 26,693 <i>24,843</i>
Total net expenditures	6,483 6,305 <i>7,831</i>	41,202 40,137 <i>45,198</i>	31,418 30,648 <i>30,235</i>	79,103 77,090 <i>83,264</i>	8,927 8,801 <i>12,418</i>	78,990 78,206 <i>77,047</i>	3,709 3,400 <i>2,851</i>	170,729 167,497 <i>175,580</i>

*Amends reporting in the previous years Public Accounts.

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in italic type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	Eldorado Nuclear Limited	National Energy Board	Total
RECEIPTS—						
Budgetary—						
Charged to annual appropriations	72,547	8,801	102,303		3,400	187,051
Charged to statutory appropriations	4,543					4,543
Credited to appropriations	2,596		24,097			26,693
Credited to revenue	8,180				4	8,184
Non-Budgetary—						
Loans from	2,500		53,500	14,700		70,700
Loan repayments			4,633	1,758		6,391
Total receipts	90,366	8,801	184,533	16,458	3,404	303,562
OUTLAYS—						
Budgetary—						
Operating	66,218	840	78,206		3,330	148,594
Capital	7,311	66			64	7,441
Grants, contributions and other transfer payments	6,157	7,895			6	14,058
Credited to revenue	8,180				4	8,184
Non-Budgetary—						
Loans to	2,500		81,525	14,700		98,725
Loan repayments			4,633	1,758		6,391
Total outlays	90,366	8,801	164,364	16,458	3,404	283,393
Net receipts or net outlays (—)	nil	nil	20,169	nil	nil	20,169

Revenues

	1972-73	1971-72		1972-73	1971-72
Department			Atomic Energy of Canada Limited		
Comparative Summary			(Research Program)		
Non-Tax Revenue—			Comparative Summary		
A Return on investments			Non-Tax Revenue—		
B Privileges, licences and permits	1,165,228 85	925,569 34	Return on investments		2,335,126 13
C Proceeds from sales	66,780 94	91,685 68	Refunds of previous years' expenditure		46,056 16
D Services and service fees	23,722 83	24,427 07	Total	\$	\$2,381,182 29
E Refunds of previous years' expenditure	73,150 07	145,220 55			
F Miscellaneous	8,439 95	15,850 25			
Total	\$8,179,786 31	\$3,029,566 13			
		1972-73	National Energy Board		
Details			Comparative Summary		
Non-Tax Revenue—			Non-Tax Revenue—		
A Return on investments: Interest on loans to Coleman Collieries \$179,728, Dominion Coal Company Limited \$1,041,380, Atomic Energy of Canada Limited \$4,416,935, Eldorado Nuclear Limited \$1,204,421		6,842,464	Proceeds from sales	348 40	1,133 28
B Privileges, licences and permits: Includes oil and gas permit fees \$54,822, public lands oil and gas lease bonus \$396,211, offshore oil and gas lease bonus \$142,202, forfeitures of security deposits \$523,721, sundries \$48,273		1,165,229	Refunds of previous years' expenditure	351 45	118 27
C Proceeds from sales: Includes charts, maps, plans \$44,826, sundries \$21,955		66,781	Miscellaneous	3,212 92	2,524 96
D Services and service fees: Assays and analyses \$6,489, treatment of metal \$5,788, sundries \$11,446		23,723	Total	\$3,912 77	\$3,776 51
E Refunds of previous years' expenditure		73,150			
F Miscellaneous		8,440			
Total		\$8,179,787			

SECTION 5

1972-73 PUBLIC ACCOUNTS

Environment

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ENVIRONMENT

Department

Objectives

- To provide policy direction, management and services to the department.
- To promote and undertake programs designed to protect and enhance the quality of the environment compatible with a concern for the utilization of renewable resources.
- To promote and undertake programs designed to improve the management and sustained economic utilization of the aquatic, forest and wildlife resources of the nation compatible with a concern for the quality of the environment.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
1 Program expenditures, the grants listed in the Estimates and contributions	\$11,550,000 00			
1b	1,225,650 00			
Transfer from Treasury Board Vote 10 student summer employment	110,233 00			
Transfer from Treasury Board Vote 15 public service bilingualism	997,600 00			
	13,883,483 00	13,230,060 80	653,422 20	8,384,596 77
Stat. Minister of the Environment—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years	834 40	834 40		2,043 70
	13,901,317 32	13,247,895 12	653,422 20	8,403,640 39
ENVIRONMENTAL QUALITY PROGRAM				
5 Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; operating expenditures including recoverable expenditures incurred in respect of the Saskatchewan-Nelson Basin Board; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	\$90,868,286 00			
5b	1,536,410 00			
Transfer from Treasury Board Vote 10 student summer employment	301,163 00			
	92,705,859 00	91,892,331 60	813,527 40	80,417,483 29
10 Capital expenditures including authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys	\$17,261,000 00			
10b	1,682,270 00			
	18,943,270 00	18,911,587 76	31,682 24	24,935,653 92
15 The grants listed in the Estimates and contributions	5,812,000 00	5,218,632 34	593,367 66	2,672,942 41
	117,461,129 00	116,022,551 70	1,438,577 30	108,026,079 62
RENEWABLE RESOURCES PROGRAM				
20 Operating expenditures, the grants listed in the Estimates and contributions, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of international fisheries commissions of joint cost projects and to spend revenue received during the year	\$88,606,000 00			
20a	3,882,000 00			
20b	4,968,380 00			
Transfer from Treasury Board Vote 10 student summer employment	1,168,476 00			
	98,624,856 00	97,028,794 53	1,596,061 47	71,184,274 14
21b Payment to the Freshwater Fish Marketing Corporation toward operating losses incurred in the fiscal years 1971-72 and 1972-73	1,500,000 00	1,500,000 00		
25 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial vessels	\$20,628,000 00			
25b	507,250 00			
	21,135,250 00	20,253,527 04	881,722 96	13,109,623 94
	121,260,106 00	118,782,321 57	2,477,784 43	84,293,898 08
Total	252,622,552.32	248,052,768 39	4,569,783 93	200,723,618 09

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
*ADMINISTRATION	1972-73	13,248	14		1,697		14,931
	1971-72	8,404	2		1,035		9,437
ENVIRONMENTAL QUALITY	1972-73	116,023	2,743		13,693	222	127,195
	1971-72	108,026	4,405	2,524	10,661	1,210	112,968
RENEWABLE RESOURCES	1972-73	118,782	3,664		12,773	3,279	131,170
	1971-72	84,294			9,746	5,928	99,968
Total	1972-73	248,053	6,421		28,163	3,501	273,296
	1971-72	200,724	4,407	2,524	21,442	7,138	222,373

*Amends reporting in 1971-72 Public Accounts.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive	682	457	5	4			687	461
Policy planning and research	4,100	2,661	21	40	972	908	5,093	3,609
Finance and administration	7,037	8,291	1,085	887			8,122	9,178
	11,819	11,409	1,111	931	972	908	13,902	13,248
Less: receipts credited to revenue ..		14						14
Add: services provided by other departments	1,697	1,697					1,697	1,697
Total cost of program	13,516	13,092	1,111	931	972	908	15,599	14,931
ENVIRONMENTAL QUALITY PROGRAM								
Environmental protection	8,860	8,600	3,425	3,655			12,285	12,255
Atmospheric environment	53,252	53,550	5,018	4,825	380	392	58,650	58,767
Water management	48,176	47,698	10,578	10,386	4,071	2,785	62,825	60,869
Lands inventory	2,732	2,344	72	59	1,361	2,042	4,165	4,445
	113,020	112,192	19,093	18,925	5,812	5,219	137,925	136,336
Less: receipts and revenues credited to the vote	20,314	20,299	150	14			20,464	20,313
	92,706	91,893	18,943	18,911	5,812	5,219	117,461	116,023
Add: services provided by other departments	2,361	2,743	24		50		2,435	2,743
accommodation provided by this department	13,693	13,693					13,693	13,693
	222	222					222	222
Total cost of program	104,260	103,065	18,919	18,911	5,762	5,219	128,941	127,195
RENEWABLE RESOURCES PROGRAM								
Fisheries management and research ..	57,305	57,824	13,943	13,277	7,059	6,830	78,307	77,931
Forestry research and services	24,004	26,297	5,170	2,538	1,515	1,324	30,689	30,159
Canadian wildlife service	11,353	7,623	2,022	4,439	981	663	14,356	12,725
	92,662	91,744	21,135	20,254	9,555	8,817	123,352	120,815
Less: receipts and revenues credited to the vote	2,092	2,033					2,092	2,033
	90,570	89,711	21,135	20,254	9,555	8,817	121,260	118,782
Add: services provided by other departments	3,580	3,664					3,580	3,664
accommodation provided by this department	12,773	12,773					12,773	12,773
	3,279	3,279					3,279	3,279
Total cost of program	103,042	102,099	21,135	20,254	9,555	8,817	133,732	131,170

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
ADMINISTRATION PROGRAM			
*Grants in aid of resources research	655	655	620
*Grant Canadian Association of Geographers	7	6	7
*Grant to Canadian National Committee of the International Geographical Union	100	50	60
*Canada's fee for membership in the International Geographical Union	1	1	1
*Contribution to the Canadian Council of Resource Ministers in an account equal to one-third of its operating budget	126	113	84
*Contribution to the Canadian Council of Resource Ministers toward the cost of the Conference on Multiple Uses of Resources in 1973	83	83	33
	972	908	805
ENVIRONMENTAL QUALITY PROGRAM			
Grants in aid of meteorological research	295	292	268
Grants in aid of water research	490	453	645
Grant to Canadian Committee of the International Association on Water Pollution Research	5	5	5
Grant to the Royal Society of Canada—International Conference on the Physics and Chemistry of Ice	3	3	
Membership fee—World Meteorological Organization	105	100	86
Membership fee—International Hydrographic Organization	8	7	7
Contribution to assist in defraying overhead cost of conducting an international conference on automobile pollution, sponsored by the Professional Engineers Association of the Province of Ontario	5		
Contributions to the provinces towards the construction of dams and other works to assist in the conservation and control of water resources:			
Contributions to the Province of Ontario:			
Metropolitan Toronto Conservation Authority	1,035	1,034	404
Upper Thames River Conservation Authority	60	5	
Contributions to the Province of British Columbia:			
Fraser River Flood Control	1,581	1,278	1,158
Land inventory—contributions to provinces	2,225	2,042	
Expenditures not required for the current year	5,812	5,219	100
			2,673
RENEWABLE RESOURCES PROGRAM			
Amount required to recoup the Fisheries Prices Support account to cover losses in the fiscal years 1970-71 and 1971-72	249	249	
Grant to the Organizing Committee, International Symposium on Biting Fly Control	1	1	
Compensation to owners of plants and other facilities which may or have become redundant by reason of operations of the Freshwater Fish Marketing Corporation	500	388	
Payment of a subsidy to processors at the rate of fifty dollars (\$50) per ton of dogfish delivered to processors by fishermen	250	234	
Contribution to the High Arctic Productivity and Manipulation study, Devon Island, Northwest Territories, of the International Biological Program	60	60	
Grants to Canadian universities for fisheries economic research	10	5	10
Grants to universities for the development of marine and aquatic research	290	289	290
Scholarships	60	57	49
Compensation to commercial Atlantic salmon fishermen for loss of income resulting from closure of the fishery	1,500	1,408	
Grant to Canadian Forestry Association	50	50	50
Grant to Commonwealth Forestry Institute (£3,200)	8	8	8
Grant to British Columbia Festival of Forestry Organization	5	5	5
Grants to universities for specific forestry research projects	100	98	
Grants to universities for forestry research	192	192	160
Grant to Jack Minor Migratory Bird Foundation	10	10	10
Grant to Canadian Nature Federation	10	10	
Grant to Canadian Wildlife Federation	10	10	10
Grant to Creston Valley Wildlife Management Authority	40	40	25
Scholarships	10	10	10
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	4,200	4,200	2,700
Contribution to the Province of Newfoundland for assistance in a program designed to obtain for Newfoundland and Labrador an inventory of the forestry resources and to carry out land capability studies in accordance with an agreement between Canada and the Province	500	331	428
Contribution to the Pulp and Paper Research Institute of Canada for a co-operative forest mechanization program	600	580	264
Contributions to Manitoba, Saskatchewan, and Alberta to alleviate waterfowl crop depredation	900	582	
Expenditures not required for the current year			143
	9,555	8,817	4,162
Total	16,339	14,944	7,640

*In Environment Quality 1971-72.

Net Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration Program	Environmental Quality Program	Renewable Resources Program	Total
(1) Salaries and wages	8,289 7,416 <i>4,878</i>	64,292 62,477 <i>60,113</i>	59,835 57,543 <i>47,070</i>	132,416 127,436 <i>112,061</i>
(1) Other personnel costs	8 3	2 685 <i>1,050</i>	1,538 434 <i>470</i>	1,540 1,127 <i>1,523</i>
(2) Transportation and communications	857 1,013 <i>426</i>	9,938 10,257 <i>9,803</i>	5,491 6,606 <i>4,207</i>	16,286 17,876 <i>14,436</i>
(3) Information	496 396 <i>260</i>	715 1,615 <i>511</i>	753 764 <i>589</i>	1,964 2,775 <i>1,360</i>
(4) Professional and special services	1,598 1,675 <i>587</i>	16,456 17,540 <i>8,093</i>	5,336 6,545 <i>3,620</i>	23,390 25,760 <i>12,300</i>
(5) Rentals	137 183 <i>84</i>	7,769 7,871 <i>5,995</i>	2,773 3,798 <i>2,364</i>	10,679 11,852 <i>8,443</i>
(6) Purchased repair and upkeep	15 24 <i>15</i>	2,619 2,327 <i>2,432</i>	2,098 2,560 <i>1,870</i>	4,732 4,911 <i>4,317</i>
(7) Utilities, materials and supplies	412 674 <i>486</i>	7,981 9,326 <i>9,395</i>	8,747 8,958 <i>5,148</i>	17,140 18,958 <i>15,029</i>
(8) Construction and acquisition of land, buildings and equipment		6,026 5,662 <i>14,252</i>	12,691 11,141 <i>6,547</i>	18,717 16,803 <i>20,799</i>
(9) Construction and acquisition of machinery and equipment	1,111 949 <i>858</i>	13,067 11,657 <i>8,729</i>	8,444 8,385 <i>5,809</i>	22,622 20,991 <i>15,396</i>
(10) Grants, contributions and other transfer payments	972 908 <i>805</i>	5,812 5,219 <i>2,673</i>	9,555 8,817 <i>4,162</i>	16,339 14,944 <i>7,640</i>
(12) All other expenditures	15 2 <i>2</i>	3,248 1,700 <i>1,632</i>	6,091 5,264 <i>4,451</i>	9,354 6,966 <i>6,085</i>
(1-12) Total	13,902 13,248 <i>8,404</i>	137,925 136,336 <i>124,678</i>	123,352 120,815 <i>86,307</i>	275,179 270,399 <i>219,389</i>
(13) Less: receipts and revenues credited to the vote		20,464 20,313 <i>16,652</i>	2,092 2,033 <i>2,013</i>	22,556 22,346 <i>18,665</i>
Total net expenditures	13,902 13,248 <i>8,404</i>	117,461 116,023 <i>108,026</i>	121,260 118,782 <i>84,294</i>	252,623 248,053 <i>200,724</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in **bold** type are 1972-73 expenditures.

Amounts in *italic* type are 1971-72 expenditures.

Department Summary

(in thousands of dollars)

RECEIPTS—	
Budgetary—	
Charged to annual appropriations	248,035
Charged to statutory appropriations	18
Credited to appropriations	22,346
Credited to revenue	6,421
Non-budgetary—	
Sales by	5,472
Total receipts	282,292
OUTLAYS—	
Budgetary—	
Operating	215,345
Capital	40,110
Grants, contributions and other transfer payments	14,944
Credited to revenue	6,421
Non-budgetary—	
Loans to	11,933
Loan repayments	12,092
Total outlays	300,845
Net receipts or net outlays (—)	—18,553

Revenues

Comparative Summary	1972-73	1971-72
A Return on investments	941,352 13	846,985 61
B Privileges licences and permits	1,624,074 74	1,529,876 69
C Proceeds from sales	1,248,298 49	1,458,026 75
D Services and service fees	8,337 25	282,806 05
E Refunds of previous years' expenditure	1,327,938 41	171,814 09
F Miscellaneous	1,270,516 72	117,387 32
Total	\$6,420,517 74	\$4,406,896 51
Details		
Non-Tax Revenue—		
A Return on investments: net profit from sale of sealskins transferred from working capital advance account \$295,541; interest on loans to groundfish processors \$164,633; interest on loans to Freshwater Fish Marketing Corporation \$328,630; interest on loans to Canadian Saltfish Corporation \$67,145; interest on loans to Lac Seul and Lake of the Woods storage project \$52,386; other return on investments \$33,017		941,352
B Privileges, licences and permits: dragger licences \$4,290; fishing licences \$214,138; oyster leases \$11,113, trawler licences \$3,670; rental of residential buildings including services \$91,500; timber products \$40,089; salmon licences (buy backs) \$975,490; salmon licences (other) \$56,903; boat licences \$128,586; others \$98,296		1,624,075
This department administers all tidal and sea fisheries (except those of Quebec) and freshwater fisheries in Nova Scotia, Prince Edward Island, New Brunswick, the Northwest Territories and the Yukon Territory. The amounts charged for fishing licences vary according to the nature of activity.		
C Proceeds from sales: sale of fish from experimental fishing \$21,530; sale of fingerlings and fish fry \$11,477; sale of oysters, spats, etc. \$738; bait (Newfoundland) \$173,966; timber and cordwood \$8,570; wood specimens \$1,429; publications, maps and charts \$197,090; fishing vessels \$824,582; others \$8,917		1,248,299
D Services and service fees: laboratory tests and analysis \$5,376; others \$2,961		8,337
E Refunds of previous years' expenditure		1,327,938
F Miscellaneous: fines and forfeitures \$55,370; contributions from provincial governments \$1,056,789; sundries \$158,358		1,270,517
Total	\$6,420,518	

Appendix 1

Fisheries Working Capital Advance
(Fur Sealskin Account)BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

	1973	1972
ASSETS		
Inventory	\$ 8,076 00	\$ 8,242 50
LIABILITIES		
Working Capital Advance	\$ 8,076 00	\$ 8,242 50

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1973

	1973	1972
Sales	827,191 07	760,493 88
Cost of Sales		
Opening Inventory	8,242 50	9,265 00
Cost incurred during year	531,484 01	516,548 12
	539,726 51	525,813 12
Less Closing Inventory	8,076 00	8,242 50
Net cost of sales	531,650 51	517,570 62
*Net surplus	\$295,540 56	\$242,923 26

STATEMENT OF DISTRIBUTION OF SURPLUS FOR THE YEAR ENDED MARCH 31, 1973

	1973	1972
Net surplus on operation for the year	\$ 295,541	\$ 242,923
Transferred to Non-Tax Revenue	295,541	242,923

*Amends reporting in the previous years Public Accounts.

Appendix 2

Fisheries Prices Support Board
Working Capital AdvanceBALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

	1973	1972
ASSETS		
Accounts Receivable		
Freshwater Fish Marketing Corporation	\$ 707,832	
Inventories at cost		
Canned Mackerel Program	\$ 53,971	
Freshwater Fish Price Stabilization Program	303,491	357,462
		\$575,295
Deficits incurred in 1970-71 and 1971-72 recouped by the Department of the Environment 1972-73 Vote 20		249,404
	\$1,065,294	\$824,699

LIABILITIES		
Working Capital Advance	\$1,065,294	\$824,699

STATEMENT OF DISTRIBUTION OF PROFITS INCURRED FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for the preceding year)

	1973	1972
Previous years' deficit carried forward		\$ 18,094
Deficits for year 1972		231,310
		249,404
Recovered in 1972-73 from Supplementary Estimates B		249,404
Net Profit on Operation for the year	\$ 33,018	
Transferred to Non-Tax Revenue	33,018	

Appendix 2—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED
MARCH 31, 1973
(with comparative figures for the preceding year)

	1973	1972
	\$	\$
Canned Mackerel 1972 Program	\$	
Sales	1,053,728 15	
Cost of Sales		
Cost	\$1,114,780 87	
Less: Inventory	53,971 50	
	1,060,809 37	7,081 22 CR 17,550 35
1969 Salted Codfish Deficiency Payments		23,094 30
1970 Salted Codfish Deficiency Payments		244,986 26
1972 Salted Codfish Deficiency Payments	304 74	
1971 Lake Erie Yellow Perch Program		CR 3,564 00
1972 Lake Erie Yellow Perch Program		
Sales	755,405 25	
Cost of Sales	743,096 25	CR 12,309 00
Queen Crab Stabilization Program		2,438 23
Freshwater Fish Prices Stabilization		
Sales	\$2,835,776 40	
Accounts Receivable Outstanding	707,832 15	3,543,608 55
Cost of Sales		
Cost	\$3,819,004 07	
Less: Inventory	303,490 83	
	3,515,513 24	CR 28,095 31
	CR 33,018 35	249,404 44

SECTION 6

1972-73
PUBLIC ACCOUNTS

External Affairs

Department
Canadian International Development Agency
International Joint Commission

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EXTERNAL AFFAIRS

Department

Objective

- To protect and promote Canada's sovereignty, security and other national interests in their international dimension.
- To present an image of Canada that accurately portrays Canada's industrial, cultural and social development, through participation in Category I World Exhibition.

Canadian International Development Agency

Objective

- To assist in the economic, technical, educational and social development of developing countries.

International Joint Commission

Objective

- To investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

NOTE: In 1972-73 World Exhibition program was transferred from the Department of Industry, Trade and Commerce to this department. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
Department				
INTERNATIONAL AFFAIRS PROGRAM				
1 Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Commissioners (International Commissions for Supervision and Control in Indo-China), Secretaries, and staff of such officials; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries.....	\$ 79,506,000 00			
1b To extend the purposes of External Affairs Vote 1, Appropriation Act No. 3, 1972 to reimburse the Working Capital Advance Account established by External Affairs Vote L12c, Appropriation Act No. 1, 1971 for loans and advances to employees posted abroad, in the amount of \$997.26 which amount represents the unpaid and uncollectable balance of a posting loan issued to a former employee in 1968.....	1 00			
Transfer from Treasury Board Vote 10 student summer employment.....	36,529 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	2,053,000 00			
	81,595,530 00			
Less transfer to Vote 5.....	340,000 00			
	81,255,530 00	78,634,195 79	2,621,334 21	68,417,402 35
5 Capital expenditures.....	\$ 8,350,000 00			
5a.....	490,500 00			
5b To authorize the transfer of \$340,000 from External Affairs Vote 1 and \$329,999 from External Affairs Vote 20, Appropriation Act No. 3, 1972 for the purposes of this Vote.....	1 00			
Transfer from Vote 1.....	340,000 00			
Transfer from Vote 20.....	329,999 00			
	9,510,500 00	9,058,349 18	452,150 82	8,652,535 46
10 The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1972 which is.....	\$ 21,374,916 00			
10b The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equiv-				

Appropriations and Expenditures—Concluded

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
Department—Concluded				
INTERNATIONAL AFFAIRS PROGRAMS—Concluded				
alent in Canadian dollars, estimated as of January, 1973; to authorize the transfer of \$317,000 from External Affairs Vote 20, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of.....	383,412 00			
Transfer from Vote 20.....	317,000 00			
	22,075,328 00	21,858,111 96	217,216 04	18,179,643 08
Stat. Secretary of State for External Affairs—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Payments under the Diplomatic Service (Special) Superannuation Act and Pensions.....	43,289 56	43,289 56		45,255 52
Stat. Refunds of amounts credited to revenue in previous years.....	6,347 63	6,347 63		89 88
	112,907,995 11	109,617,294 04	3,290,701 07	95,311,926 21
WORLD EXHIBITIONS PROGRAM				
20 Program expenditures and contributions.....	\$ 832,000 00			
Less transfers to:				
Vote 5.....	\$ 329,999 00			
Vote 10.....	317,000 00			
	646,999 00			
	185,001 00	127,363 26	57,637 74	126,709 83
	113,092,996 11	109,744,657 30	3,348,338 81	95,438,636 04
Canadian International Development Agency				
25 Operating expenditures.....	\$ 11,691,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	146,245 00			
Transfer from Treasury Board Vote 5 contingencies—Expenses in connection with executive development leave for R. W. McLaren.....	20,230 00			
Transfer from Treasury Board Vote 10 student summer employment.....	9,132 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	399,000 00			
	12,265,607 00	12,189,775 88	75,831 12	9,156,737 10
30 The grants, including commodity contributions to the United National Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years, listed in the Estimates and contributions....	\$250,634,000 00			
30b.....	1 00			
Unexpended balance carried forward from Vote 20 (1971-72 appropriations).....	22,833,403 05			
	273,467,404 05	262,110,031 66	†11,357,372 39	209,458,117 93
	285,733,011 05	274,299,807 54	11,433,203 51	218,614,855 03
International Joint Commission				
50 Salaries and expenses of the Canadian section and the expenses of studies, surveys and investigations by the Commission in Canada.....	\$ 445,500 00			
50b To extend the purposes of External Affairs Vote 50, Appropriation Act No. 3, 1972 to include expenses relating to Commission responsibilities under the Canada-United States Great Lakes Water Quality agreement and to provide a further amount of.....	193,000 00			
	638,500 00	452,354 54	186,145 46	521,331 77
Total.....	399,464,507 16	384,496,819 38	14,967,687 78	314,574,822 84

†Includes \$10,255,039 24 available for expenditure in subsequent fiscal years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
INTERNATIONAL AFFAIRS.....	1972-73	109,617	(1)1,033	6,923	1,570	117,077
	1971-72	95,312	(1) 736	6,370	1,360	102,306
WORLD EXHIBITIONS.....	1972-73	127		12		139
	1971-72	127		14		141
Total department.....	1972-73	109,744	1,033	6,935	1,570	117,216
	1971-72	95,439	736	6,384	1,360	102,447
Canadian International Development Agency.....	1972-73	274,300	(2)58	2,221		276,463
	1971-72	218,615	(2)53	1,669		220,231
International Joint Commission.....	1972-73	452		58		510
	1971-72	521		58		579
Grand total.....	1972-73	384,496	1,091	9,214	1,570	394,189
	1971-72	314,575	789	8,111	1,360	323,257

⁽¹⁾Amounts exclude return on investments (\$1,343 for 1972-73; \$1,288 for 1971-72).⁽²⁾Receipts credited to revenue do not include revenue from development loans.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro- priations	Expendi- tures	Appro- priations	Expendi- tures	Appro- priations	Expendi- tures	Appro- priations	Expendi- tures
Department								
INTERNATIONAL AFFAIRS PROGRAM								
Headquarters operations.....	8,828	8,280			480	480	9,308	8,760
Foreign operations.....	63,659	62,173	8,796	8,462	808	534	73,263	71,169
Membership in and support of international organizations.....					20,788	20,845	20,788	20,845
Administration.....	8,821	8,263	715	596	43	43	9,579	8,902
	81,308	78,716	9,511	9,058	22,119	21,902	112,938	109,676
	30	58					30	58
<i>Less: receipts and revenues credited to the vote</i>	81,278	78,658	9,511	9,058	22,119	21,902	112,908	109,618
<i>Less: receipts credited to revenue.....</i>	1,700	1,033					1,700	1,033
<i>Add: services provided by other departments....</i>	6,923	6,923					6,923	6,923
accommodation provided by this department.....	1,570	1,570					1,570	1,570
Total cost of program.....	88,071	86,118	9,511	9,058	22,119	21,902	119,701	117,078
WORLD EXHIBITIONS PROGRAM								
Future world exhibitions.....	182	124			3	3	185	127
<i>Add: services provided by other departments....</i>	12	12					12	12
Total cost of program.....	194	136			3	3	197	139
Canadian International Development Agency								
Aid administration.....	8,095	7,904					8,095	7,904
Departmental administration.....	4,057	4,106	114	180			4,171	4,286
Economic assistance.....					159,508	155,586	159,508	155,586
Technical assistance.....					46,000	39,667	46,000	39,667
Grants and contributions to multilateral international assistance programs.....					33,048	32,237	33,048	32,237
Contributions to development assistance projects of Canadian organizations.....					16,130	16,130	16,130	16,130
International emergency relief.....					10,406	10,395	10,406	10,395
Grant to international development research centre.....					8,000	8,000	8,000	8,000
Incentives to Canadian private investment in developing countries.....					250	58	250	58
Assistance to Canadian scholars for studies related to international development.....					125	37	125	37
	12,152	12,010	114	180	273,467	262,110	285,733	274,300
		58						58
<i>Less: receipts credited to revenue.....</i>		58						58
<i>Add: services provided by other departments....</i>	2,221	2,221					2,221	2,221
Total cost of program.....	14,373	14,173	114	180	273,467	262,110	287,954	276,463
International Joint Commission								
Administration.....	235	223	2	2			237	225
Payment of Canada's share of joint studies, surveys and investigations.....	350	208					350	208
Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality.....	33	2	19	17			52	19
	618	433	21	19			639	452
	58	58					58	58
<i>Add: services provided by other departments....</i>								
Total cost of program.....	676	491	21	19			697	510

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
GRANTS			
<i>Headquarters operations</i>			
Atlantic Council of Canada.....	3	3	3
United Nations Associations in Canada.....	27	27	29
Grant to Canadian Institute of International Affairs.....	50	50	
Centre of East Asian Studies.....	400	400	
	480	480	32
<i>Foreign operations</i>			
Canadian-German Society of Hanover (50,000 Deutsche Marks).....	15	16	14
Association des universités partiellement ou entièrement de langue française.....	60	60	50
Gifts to countries attaining independence and to mark special occasions.....	2	2	
Jeunesses Musicales du Canada.....	35	35	35
Association for Canadian studies in the United States (\$10,000 U.S.).....	10	10	10
Gift of an organ to St. Malo Cathedral.....	43		
Gift to the new Asian Development Bank headquarters in Manila.....	3	2	
La Maison Canadienne à Paris.....	50	50	
Participation of the Canadian Red Cross Society in arrangements for prisoners of Vietnam.....	150	54	
	368	229	109
<i>Membership in and support of international organizations</i>			
Commonwealth Institute.....	8	8	8
International Committee of the Red Cross.....	45	45	30
Conseil international de langue française (CILF).....	25	25	
International Commission on Radiological Protection.....	5	5	
United Nations Trust Fund for South Africa.....	10	10	10
	93	93	48
<i>Administration</i>			
Payments under the Diplomatic Service (Special) Superannuation Act and pensions.....	43	43	45
	43	43	45
CONTRIBUTIONS			
<i>Foreign operations</i>			
Defence support assistance to Non-NATO countries.....	440	305	413
	440	305	413
<i>Membership in and support of international organizations</i>			
United Nations Organization (\$6,000,000 U.S.).....	6,060	5,770	5,490
United Nations Education, Scientific and Cultural Organization (\$1,262,170 U.S.).....	1,275	1,569	1,188
Food and Agriculture Organization (\$1,562,000 U.S.).....	1,578	1,528	1,538
International Atomic Energy Agency (\$433,656 U.S.).....	438	499	437
International Civil Aviation Organization (\$325,000 U.S.).....	328	315	275
International Labour Organization (\$1,287,000 U.S.).....	1,300	1,172	1,170

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
CONTRIBUTIONS—Concluded			
<i>Membership in and support of international organizations—Concluded</i>			
Inter-Governmental Maritime Consultative Organization (\$27,000 U.S.).....	27	21	24
World Health Organization (\$2,546,000 U.S.).....	2,572	2,554	2,347
Commonwealth Foundation (£51,625).....	129	131	128
Commonwealth Secretariat (£140,000).....	350	381	276
General Agreement on Tariff and Trade (\$279,554 U.S.).....	282	323	261
Laos International Commission.....	20	8	3
North Atlantic Treaty Organization—			
Cost of civil administration (50,773,558 Belgian Francs).....	1,083	1,144	904
Science programs (\$302,970 U.S.).....	306	382	326
Organization for Economic Co-operation and Development (8,449,620 French Francs).....	1,546	1,605	1,262
Permanent Court of Arbitration (6,064 Dutch Florins).....	2	2	2
International Civil Aviation Organization—Part reimbursement for compensation paid its Canadian employees for Quebec income tax for prior taxation years.....	175	188	174
Payment to Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park (\$125,000 U.S.).....	126	146	126
Conférence internationale des États partiellement ou entièrement de langue française.....	25		
Secrétariat de la Conférence des ministres de l'Éducation nationale des États africains et malagache d'expression française.....	4	3	4
Agence de coopération culturelle et technique.....	1,500	1,372	460
Conseil africain et malagache d'enseignement supérieur (CAMES).....	6	6	6
Agence de coopération culturelle et technique or Canadian participants for Canadian participation in special activities and programmes of the Agence....	150	137	31
United Nations Committee on the elimination of all forms of racial discrimination (\$3,000 U.S.).....	3	1	3
Organization for Economic Co-operation and Development—Centre for education research and innovation.....	60	41	
Pan-American Health Organization (\$982,992 U.S.).....	993	1,078	986
Customs Co-operation Council (3,038,358 Belgian Francs).....	65	84	64
Inter-American Institute of Agricultural Sciences (\$192,112 U.S.).....	192	193	
United Nations Voluntary Fund for the environment.....	100	99	
	20,695	20,752	17,485
WORLD EXHIBITIONS PROGRAM			
CONTRIBUTIONS			
Canada's fees for membership in the Bureau of International Exhibitions.....	3	3	3
	3	3	3
<i>Expenditures not required for 1972-73.....</i>			93
Total department.....	22,122	21,905	18,228

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Canadian International Development Agency			
GRANTS			
<i>Economic and technical assistance</i>			
International Development Assistance—Payment to the special account established by External Affairs Vote 33(d) Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries	100,981	100,981	74,829
International Food Aid Program, including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years	104,527	94,272	76,529
<i>Grants and contributions to multilateral international assistance program</i>			
Grants to International Organizations for multilateral assistance programs including authority to pay amounts specified in the currencies of the countries indicated notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1972:			
Indus Basin Development Fund (\$3,564,000 U.S.)	3,600	3,392	3,748
International Institute for Tropical Agriculture (\$750,000 U.S.)	758	742	761
International Planned Parenthood Federation (\$750,000 U.S.)	1,007	988	767
International Atomic Energy Agency (Technical assistance, research and training) (\$70,000 U.S.)	71	69	70
United Nations Children's Fund	1,700	1,700	1,506
United Nations Development Program (\$18,000,000 U.S.)	18,180	17,700	16,230
International University Exchange Fund	50	50	
United Nations Fund for Population Activities (\$2,000,000 U.S.)	2,020	1,996	2,010
United Nations Fund for Southern Africans (\$100,000 U.S.)	51	49	50
United Nations High Commissioner for Refugees	400	400	400
United Nations Relief and Works Agency for Palestine Refugees in the Near East	650	650	650
Commonwealth Fund for technical cooperation	720	720	
United Nations Training and Research Institute	60	60	60
World Food Program (\$3,300,000 U.S.)	3,333	3,279	3,323
World Health Organization	145	145	145
International Institute for Educational Planning	100	100	100
Society for International Development	5	5	5
Commonwealth Legal Advisory Services (£3,196)	8	8	
Population program of the Development Centre of the Organization for Economic Cooperation and Development	15	15	15
International Emergency Relief	10,406	10,395	13,788
Grant to International Development Research Centre	8,000	8,000	2,474
Scholarships to Canadians for studies related to international development	125	37	
Food and Agriculture Organization, Freedom from Hunger/Action for Development Special Program	150	150	
	257,062	245,903	197,454
CONTRIBUTIONS			
Contributions to Canadian firms for feasibility and related studies for the purpose of establishing or expanding operations in developing countries	250	58	64
Contributions toward the cost of approved development assistance projects undertaken by Canadian non-governmental organizations	16,130	16,130	11,925
World Association of Industrial and Technological Research Organizations	25	19	15
	16,405	16,207	12,004
Total	273,467	262,110	209,458
Grand total	295,589	284,015	227,686

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	International Affairs Program	World Exhibitions Program	Total Department	Canadian International Development Agency	International Joint Commission	Total
(1) Salaries and wages.....	37,762 37,148 <i>32,213</i>	74 70 <i>41</i>	37,836 37,218 <i>32,254</i>	9,982 8,874 <i>7,095</i>	196 182 <i>170</i>	48,014 46,274 <i>39,519</i>
(1) Other personnel costs.....	11,848 8,793 <i>7,479</i>		11,848 8,793 <i>7,479</i>	310 398 <i>252</i>		12,158 9,191 <i>7,731</i>
(2) Transportation and communications.....	11,852 11,737 <i>9,694</i>	5 3 <i>11</i>	11,857 11,740 <i>9,705</i>	815 1,400 <i>801</i>	48 31 <i>27</i>	12,720 13,171 <i>10,533</i>
(3) Information.....	2,595 2,663 <i>2,140</i>		2,595 2,663 <i>2,143</i>	75 109 <i>50</i>	4 1 <i>4</i>	2,674 2,773 <i>2,197</i>
(4) Professional and special services.....	2,723 5,074 <i>4,633</i>	103 48 <i>68</i>	2,826 5,122 <i>4,701</i>	609 679 <i>569</i>	359 214 <i>317</i>	3,794 6,015 <i>5,587</i>
(5) Rentals.....	4,997 6,873 <i>7,097</i>		4,997 6,873 <i>7,097</i>	100 122 <i>92</i>	2	5,099 6,995 <i>7,189</i>
(6) Purchased repair and upkeep.....	2,210 2,898 <i>2,224</i>		2,210 2,898 <i>2,224</i>	15 16 <i>15</i>		2,225 2,914 <i>2,239</i>
(7) Utilities, materials and supplies.....	3,523 3,379 <i>2,947</i>		3,523 3,382 <i>2,948</i>	231 374 <i>212</i>	5 4 <i>2</i>	3,759 3,760 <i>3,162</i>
(8) Construction and acquisition of land, build- ings and equipment.....	3,702 3,165 <i>4,138</i>		3,702 3,165 <i>4,138</i>			3,702 3,165 <i>4,138</i>
(9) Construction and acquisition of machinery and equipment.....	5,809 5,543 <i>4,199</i>		5,809 5,543 <i>4,199</i>	114 180 <i>53</i>	21 19	5,944 5,742 <i>4,252</i>
(10) Grants, contributions and other transfer payments.....	22,119 21,985 <i>18,257</i>	3 3 <i>3</i>	22,122 21,988 <i>18,260</i>	273,467 262,110 <i>209,458</i>		295,589 284,098 <i>227,718</i>
(12) All other expenditures.....	3,798 417 <i>327</i>		3,798 417 <i>327</i>	15 38 <i>18</i>	4 1 <i>1</i>	3,817 456 <i>346</i>
(1-12) Total.....	112,938 109,675 <i>95,348</i>	185 127 <i>127</i>	113,123 109,802 <i>95,475</i>	285,733 274,300 <i>218,615</i>	639 452 <i>521</i>	399,495 384,554 <i>314,611</i>
(13) Less: receipts and revenues credited to the vote.....	30 58 <i>36</i>		30 58 <i>36</i>			30 58 <i>36</i>
Total net expenditures.....	112,908 109,617 <i>95,312</i>	185 127 <i>127</i>	113,093 109,744 <i>95,439</i>	285,733 274,300 <i>218,615</i>	639 452 <i>521</i>	399,465 384,496 <i>314,575</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in italic type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Passport Office Revolving Fund	Canadian International Development Agency	International Joint Commission	Total
RECEIPTS—					
Budgetary—					
Charged to annual appropriations	109,678		440,048	452	550,178
Charged to statutory appropriations	67				67
Credited to appropriations	58				58
Credited to revenue	1,176		1,001		2,177
Non-budgetary—					
Sales by		5,447			5,447
Loans from		18			18
Loan repayments			369		369
Total receipts	110,979	5,465	441,418	452	558,314
OUTLAYS—					
Budgetary—					
Operating	78,887	4,270	12,010	433	95,600
Capital	9,058	18	180	19	9,275
Grants, contributions and other transfer payments	21,858		262,110		283,968
Credited to revenue	1,176	1,177	1,001		3,354
Non-budgetary—					
Loans to			165,748		165,748
Loan repayments		5			5
Total outlays	110,979	5,470	441,049	452	557,950
Net receipts or net outlays (—)	nil	—5	369	nil	364

Revenues

	1972-73	1971-72
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	1,342,686 94	1,287,828 50
B Privileges, licences and permits.....	335,557 96	224,087 97
C Proceeds from sales.....	43,312 34	1,080 70
D Services and service fees.....	25,464 11	24,992 50
E Refunds of previous years' expenditure.....	308,183 58	191,582 81
F Miscellaneous.....	320,369 84	294,349 38
Total.....	\$2,375,574 77	\$2,023,921 86

1972-73

Details

Non-Tax Revenue—		
A Return on investments: Interest on United Nations Bonds payable at end of the eleventh year \$82,192; interest on loans to employees \$60,481; revolving fund surplus (net passport fees) \$1,200,000.....		1,342,687
B Privileges, licences and permits: Rental of staff accommodations \$317,237; rental of Crown-held automobiles \$13,879; office accommodation and services to Provincial Government Agencies \$4,441.....		335,558
C Proceeds from sales: Canada's share from sale of OECD building in Paris \$42,402; sundries \$910.....		43,312
D Services and service fees: Consular service fees \$25,464.....		25,464
E Refunds of previous years' expenditure: Canada's assessment to Laos Commission \$7,955; previous years' accounts receivable \$21,890; repayment of distressed Canadian accounts \$14,760; refund of gasoline and purchase taxes at posts abroad \$50,584; recovery of interdepartmental accounts \$33,880; adjustment on New Delhi construction contract \$26,569; recovery of rent shares on Crown leased staff accommodation \$8,346; sundries \$144,200.....		308,184
F Miscellaneous: Superannuation contributions by the Diplomatic Service \$5,869; services rendered by the Department on behalf of the Passport Office \$299,365; sundries \$15,136.....		320,370
Total.....		\$2,375,575

NOTE: The amount shown for Return on investments includes an erroneous distribution of \$13.72 pertaining to consular service fees.

	1972-73	1971-72
Canadian International Development Agency		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	546,303 15	605,308 34
B Services and service fees.....	396,208 66	287,047 40
C Refunds of previous years' expenditure.....	26,242 07	37,450 22
D Miscellaneous.....	32,207 20	15,728 17
Total.....	\$1,000,961 08	\$945,534 13

1972-73

Details

Non-Tax Revenue—		
A Return on investments: interest realized from loans to developing countries.....		546,303
B Services and service fees: service and commitment charges on loans to developing countries.....		396,209
C Refunds of previous years' expenditure.....		26,242
D Miscellaneous.....		32,207
Total.....		\$1,000,961

Appendix 1

External Affairs Working Capital Advance

Loans to Employees Posted Abroad

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS			LIABILITIES		
	1973	1972		1973	1972
Advances—					
Posting loans.....	1,091,798	855,039	Working capital advance.....	1,521,036	1,222,767
Medical loans.....	148,556	127,849			
Security and other deposits.....	280,682	239,879			
	\$1,521,036	\$1,222,767		\$1,521,036	\$1,222,767

NOTES: 1. During the fiscal year 1972-73, posting loans yielded interest amounting to \$60,481 which was credited to Non-tax Revenue—return on investments.

2. For details on advances—Posts abroad, refer to section "Statement of Assets and Liabilities" of Column I under "Departmental Working Capital Advances".

Appendix 2

Passport Office Revolving Fund

(authorized by Vote L22(b), Appropriation Act. No. 1, 1969, 1968-69, c. 23)

OTTAWA SEPTEMBER 11, 1973.

THE HONOURABLE MITCHELL SHARP,
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Passport Office Revolving Fund as at March 31, 1973 and the related Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Vote L22b of Appropriation Act No. 1, 1969, provides that the revolving fund is to be credited with "such portion as may be determined by the Treasury Board of the revenue derived from passport services". Although the Treasury Board has not formally determined the portion of the revenue to be credited to the revolving fund the entire revenue from passport services during the year was credited thereto.

I now report that in my opinion, subject to the foregoing, the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

Appendix 2—Continued

Passport Office Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS			LIABILITIES		
	1973	1972		1973	1972
Deposit with Receiver General including \$6,079 available for purchase of capital assets.....	\$ 11,703	\$ 83,370	Accounts payable and accrued liabilities.....	\$105,881	\$126,993
Accounts receivable.....	29,851	7,140	Unearned fees.....	116,221	112,568
Prepaid expense.....	25,357	36,500			
Inventories—at cost:			Equity of Canada:		
Materials and Supplies.....	\$101,855	64,705	Advances for the acquisition of equipment.....	\$ 90,301	77,653
Passports in process.....	58,560	53,748	Capital assets financed from parliamentary appropriations or from operating surplus.....	212,938	213,903
	160,415	118,453		303,239	291,556
Capital Assets:					
Leasehold improvements, at cost..	55,338	37,427			
Equipment and furniture—					
at appraised value.....	\$ 50,222	51,766			
at cost.....	319,509	281,891			
	369,731	333,657			
	425,069	371,084			
Less: Accumulated provision for replacement.....	127,054	85,430			
	298,015	285,654			
	\$525,341	\$531,117		\$525,341	\$531,117

NOTE: An amount of \$1,200,000 was transferred to Non-tax revenue in advance of the year-end close; this was \$22,840 more than the actual operating surplus. This overpayment and an unrecovered overpayment of \$5,125 in the year 1971-72 are recorded as accounts receivable.

Certified correct:

M. E. CARTER

Financial Management Officer

Approved:

A. E. RITCHIE

Under-Secretary of State for External Affairs

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of September 11, 1973, to the Secretary of State for External Affairs.

J. J. MACDONELL

Auditor General of Canada

Appendix 2—Concluded

Passport Office Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1972-73	1971-72
INCOME		
Fees earned.....	\$ 5,446,547	\$ 4,674,809
Miscellaneous revenue.....	555	481
	<u>5,447,102</u>	<u>4,675,290</u>
EXPENSE		
Salaries and employee benefits.....	2,544,223	2,117,341
Passport materials and application forms.....	443,937	308,714
Accommodation.....	347,184	260,145
Passport operations at posts abroad	263,364	228,837
Postal services and postage.....	247,386	201,246
Professional and special services.....	107,422	109,322
Telecommunication.....	96,305	85,927
Printing, stationery and supplies.....	91,641	79,411
Provision for replacement of capital assets.....	42,203	35,892
Travel and removal.....	25,119	44,589
Information.....	25,057	31,397
Freight, express and cartage.....	17,037	12,223
Repair and replacement of office furn. and equip.....	17,016	28,972
Miscellaneous.....	6,860	1,651
	<u>4,274,754</u>	<u>3,545,667</u>
Add: Net change for passports in process—		
April 1, 1972.....	\$ 53,748	50,430
March 31, 1973.....	58,560	53,748
	<u>(4,812)</u>	<u>(3,318)</u>
	<u>4,269,942</u>	<u>3,542,349</u>
Excess of income over expense transferred to non-tax revenue.....	\$ 1,177,160	\$ 1,132,941

Appendix 3

International Development Research Centre

(Established by the International Development Research Centre Act)

AUDITOR GENERAL OF CANADA
Ottawa, June 18, 1973.TO: INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND
THE HONOURABLE MITCHELL SHARP
SECRETARY OF STATE FOR EXTERNAL AFFAIRS
OTTAWA.

Sirs,

I have examined the accounts and financial transactions of the International Development Research Centre for the year ended March 31, 1973, pursuant to the provisions of section 21 of the International Development Research Centre Act.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Balance Sheet and Statement of Revenue and Expenditure present fairly the financial position of the Centre as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,
GEORGE LONG
Acting Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

	1973	1972		1973	1972
ASSETS			LIABILITIES		
Cash.....	\$ 40,365	\$ 502,642	Accounts payable and accrued liabilities....	\$ 486,942	\$ 208,152
Short-term deposits and accrued interest....	3,475,136	1,007,791	Unexpended funds provided for special projects.....	371,698	296,786
Canada Savings Bonds and accrued interest	51,396	50,958			
Accounts receivable.....	68,714	35,857	Surplus:		
Prepaid expense.....	6,898	4,924	Balance at beginning of year.....	\$1,097,234	
			Add: Excess of revenue over expenditure.....	1,686,635	
			Balance at end of year.....	2,783,869	1,097,234
	\$3,642,509	\$1,602,172		\$3,642,509	\$1,602,172

The accompanying notes are an integral part of the financial statements.

Certified correct:

R. J. AUDET
*Treasurer*Approved:
W. DAVID HOFFNER
President

I have examined the above Balance Sheet and the related Statement of Revenue and Expenditure and have reported thereon under date of June 18, 1973 to the International Development Research Centre and the Secretary of State for External Affairs.

GEORGE LONG
Acting Auditor General of Canada

Appendix 3—Concluded

International Development Research Centre—Concluded

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972	
Revenue:			2. Programs expenditure includes direct management costs which in previous years were classified as Administration. The 1972 figures have been restated to permit comparisons to be made.
Grant received pursuant to External Affairs Vote 30 (Vote 20 in 1971-72).....	\$ 8,000,000	\$ 2,474,000	3. Included in accommodation expenditure is an amount of \$340,000 with respect to the renovation of the Centre's new premises.
Interest earned.....	344,545	132,244	4. Salaries, allowances and benefits include \$307,086 (1972- \$259,071) in salaries paid to ten (1972-ten) executive officers.
	8,344,545	2,606,244	
Expenditure:			
Programs			
Agriculture, Food and Nutrition Sciences.....	1,591,530	641,277	
Social Sciences and Human Resources.....	1,341,704	638,441	
Population and Health Sciences.....	1,059,609	582,791	
Information Sciences.....	588,058	249,261	
External Liaison and Relations.....	320,483	88,257	
Special Projects.....	\$ 961,624		
Less: Provided for by Canadian International Development Agency.....	924,716		
Others.....	10,648		
	935,364	26,260	31,000
	4,927,644	2,231,027	
Administration			
Salaries, allowances and benefits.....	659,538	401,301	
Accommodation.....	535,095	108,068	
Staff travel and removal.....	95,148	112,298	
Professional and special services.....	80,929	21,795	
Communications.....	75,395	36,201	
Publications and printing.....	73,250	16,392	
Governors' meetings, honoraria and travel.....	60,374	115,816	
Office supplies.....	41,481	37,872	
Sundry.....	23,807	24,530	
	1,645,017	874,273	
Acquisition of office furnishings and equipment.....	85,249	88,719	
	6,657,910	3,194,019	
Excess of Revenue over Expenditure....	\$ 1,686,635	\$ (587,775)	

The accompanying notes are an integral part of the financial statements.

Notes to the Financial Statements

1. As at March 31, 1973, the Centre had outstanding commitment totalling \$4,564,992. In addition, the Centre has submitted formal offers to prospective grantees totalling \$333,300 and was awaiting acceptance of these offers. The Centre also had commitments totalling \$4,419,185 which are to be met with funds provided by the Canadian International Development Agency under agreements entered into with that Agency in respect of two development research projects.

SECTION 7

1972-73
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Insurance
Tariff Board

CONTENTS

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FINANCE

Department

Objectives

- To assist the government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.
- The provision of grants to municipalities in lieu of taxes on federal government property.
- The provision of funds for the interest and amortization costs of the public debt; servicing costs of the public debt and the cost of issuing new loans.
- The provision of funds for payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, the Public Utilities Income Tax Transfer Act, and other statutory authorities.
- The provision of funds for payments under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964.
- The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act and liabilities under the Farm Improvement Loans Act, Small Businesses Loans Act, and Fisheries Improvement Loans Act.
- To determine whether dumping of goods causes material injury to Canadian industry.

Auditor General

Objective

- To report to the House of Commons on the audit of the accounts of the Government of Canada, and to the appropriate bodies on the audit of the accounts of certain international and other organizations.

Insurance

Objective

- To protect the public against financial loss from the operations of federally registered or licenced financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Tariff Board

Objective

- To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff structure as directed by the Minister of Finance.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1 Program expenditures, including administration of the Guaranteed Loans Acts and the Inspector General of Banks' Office and to further provide that the expressions "one thousand dollars", "five hundred dollars" and "five thousand dollars" wherever they appear in Sections 3, 7 and 10 of the Canada Student Loans Act shall be read as "one thousand four hundred dollars", "seven hundred dollars" and "nine thousand eight hundred dollars", respectively	\$8,673,000 00			
1a	200,000 00			
1b	190,000 00			
Transfer from Treasury Board Vote 10 student summer employment	14,350 00			
Transfer from Treasury Board Vote 15 public service bilingualism	273,260 00			
	9,350,610 00	8,889,640 84	460,969 16	7,765,512 91
Stat. Minister of Finance—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Payment of liabilities previously transferred to revenue	98,475 73	98,475 73		132,927 58
Expenditures from appropriations not required for 1972-73				5,706 21
	9,466,085 65	9,005,116 49	460,969 16	7,921,146 62
MUNICIPAL GRANTS PROGRAM				
5 Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of redevelopment charges and grants to Provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act . .	62,159,000 00	62,155,717 19	3,282 81	57,188,421 30
PUBLIC DEBT PROGRAM				
Stat. Interest and annual amortization of bond discount, premiums and commissions (R.S. c.F-10)	2,146,532,617 33	2,146,532,617.33		2,005,053,072 08
Stat. Servicing costs and cost of issuing new loans (R.S. c.F-10)	5,171,122 95	5,171,122 95		4,599,020 50
	2,151,703,740 28	2,151,703,740 28		2,009,652,092 58
PREMIUM, DISCOUNT AND EXCHANGE				
Stat. Premium, discount and exchange	203,710 70	203,710 70		1,514,548 09
FISCAL TRANSFER PAYMENTS PROGRAM				
Stat. Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, 1966-67 (R.S. c.F-6) and other statutory authority	1,222,981,771 22	1,222,981,771 22		1,152,164,339 22
Stat. Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c.P-37)	80,931,283 00	80,931,283 00		24,599,612 00
	1,303,913,054 22	1,303,913,054 22		1,176,763,951 22
CONTRACTING-OUT PAYMENTS PROGRAM				
Stat. Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.S. c.E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.S. c.F-6)	197,462,799 37	197,462,799 37		248,753,633 52
GUARANTEED LOANS PROGRAM				
Stat. Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c.S-17)	34,792,259 36	34,792,259 36		32,614,261 84
ANTI-DUMPING TRIBUNAL PROGRAM				
10 Program expenditures	246,000 00	243,863 52	2,136 48	244,928 67
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971				
Stat. Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L19a, Appropriation Act No. 4, 1971	9,581,579 85	9,581,579 85		
SPECIAL PROGRAMS				
13a To provide that a person who, by reason of erroneous advice received by him from a person in the Public Service whose ordinary duties included the giving of advice relating to the Members of Parliament Retiring Allowances Act, failed to make an election or to make an election for his full period of pensionable service under that Act may, in accordance with terms and conditions approved by the Governor in Council, notwithstanding that the time therefor under the Act has lapsed, make such election as he would otherwise have been entitled to make pursuant thereto		1 00	1 00	

Appropriations and Expenditures—Concluded

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department—Concluded				
SPECIAL PROGRAMS—Concluded				
14b Contribution to the Government of British Columbia for assistance in meeting costs relating to floods in 1972	2,500,000 00	2,500,000 00		1,990,000 00
Expenditures from appropriations not required for 1972-73	2,500,001 00	2,500,000 00	1 00	1,990,000 00
	3,772,028,230 43	3,771,561,840 98	466,389 45	3,536,642,983 84
Auditor General				
15 Program expenditures	\$4,368,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	13,000 00			
	4,381,000 00	4,140,081 55	240,918 45	3,864,241 77
Stat. Salary of the Auditor General	41,283 32	41,283 32		41,081 03
	4,422,283 32	4,181,364 87	240,918 45	3,905,322 80
Insurance				
20 Program expenditures and authority to spend revenue received during the year	\$ 761,000 00			
20b	97,754 00			
Transfer from Treasury Board Vote 5 contingencies ..	56,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	42,000 00			
	956,754 00	767,399 97	189,354 03	614,775 09
Stat. Civil service insurance actuarial liability adjustment	313,143 83	313,143 83		486,048 28
	1,269,897 83	1,080,543 80	189,354 03	1,100,823 37
Tariff Board				
25 Program expenditures	441,000 00	377,495 32	63,504 68	305,017 71
Stat. Salaries of the members of the Tariff Board	170,798 35	170,798 35		126,245 20
	611,798 35	548,293 67	63,504 68	431,262 91
Total	3,778,332,209 93	3,777,372,043 32	960,166 61	3,542,080,392 92

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
FINANCIAL AND ECONOMIC POLICIES	1972-73	9,005	24,779	4,699		-11,075
	1971-72	7,921	24,582	4,366		-12,295
MUNICIPAL GRANTS	1972-73	62,156	3,604			58,552
	1971-72	57,188	2,937			54,251
PUBLIC DEBT	1972-73	2,151,704	612,031			1,539,673†
	1971-72	2,009,652	564,081			1,445,571
PREMIUM, DISCOUNT AND EXCHANGE	1972-73	204				204
	1971-72	1,515				1,515
FISCAL TRANSFER PAYMENTS	1972-73	1,303,913				1,303,913
	1971-72	1,176,764				1,176,764
CONTRACTING-OUT PAYMENTS	1972-73	197,463				197,463
	1971-72	248,754				248,754
GUARANTEED LOANS	1972-73	34,792	11			34,781
	1971-72	32,614				32,614
ANTI-DUMPING TRIBUNAL	1972-73	244		58		302
	1971-72	245		51		296
FEDERAL-PROVINCIAL EMPLOYMENT LOANS 1971	1972-73	9,581				9,581
	1971-72					
SPECIAL	1972-73	2,500				2,500
	1971-72	1,990				1,990
Total department	1972-73	3,771,562	640,425	4,757		3,135,894
	1971-72	3,536,643	591,600	4,417		2,949,460
Auditor General	1972-73	4,181	106	808		4,883
	1971-72	3,905	105	664		4,464
Insurance	1972-73	1,081	*455	526		1,152
	1971-72	1,101	**409	552		1,244
Tariff Board	1972-73	548		134		682
	1971-72	431		133		564
Grand total	1972-73	3,777,372	640,986	6,225		3,142,611
	1971-72	3,542,080	592,114	5,766		2,955,732

*Does not include tax on insurance premiums of \$427.

**Does not include tax on insurance premiums of \$392.

†Does not include interest credited to the public service superannuation account, R.C.M.P. superannuation account and the Canadian Forces superannuation account of \$168,512.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration	3,580	3,626	130	244	200	200	3,910	4,070
Operations	6,684	6,263					6,684	6,263
	10,264	9,889	130	244	200	200	10,594	10,333
Less: receipts and revenues credited to the vote	1,128	1,328					1,128	1,328
	9,136	8,561	130	244	200	200	9,466	9,005
Less: receipts credited to revenue ..	102	24,779					102	24,779
Add: services provided by other departments	4,699	4,699					4,699	4,699
Total cost of program	13,733	-11,519	130	244	200	200	14,063	-11,075
MUNICIPAL GRANTS PROGRAM								
Grants to municipalities in accordance with the Municipal Grants Act					60,259	59,677	60,259	59,677
Grants to provinces in respect of federal property					1,900	2,479	1,900	2,479
					62,159	62,156	62,159	62,156
Less: receipts credited to revenue ..						3,604		3,604
Total cost of program					62,159	58,552	62,159	58,552
PUBLIC DEBT PROGRAM								
Interest and annual amortization of bond discount, premiums and commissions	2,146,533	2,146,533					2,146,533	2,146,533
Servicing costs and costs of issuing new loans	5,171	5,171					5,171	5,171
	2,151,704	2,151,704					2,151,704	2,151,704
Add: interest credited to the Public Service Superannuation Account, R.C.M.P. Superannuation Account, Canadian Forces Superannuation Account and shown in Estimates of Treasury Board, Solicitor General and National Defence	168,512	168,512					168,512	168,512
Less: receipts credited to revenue ..	612,031	612,031					612,031	612,031
Total cost of program	1,708,185	1,708,185					1,708,185	1,708,185
PREMIUM, DISCOUNT AND EXCHANGE								
	204	204					204	204
FISCAL TRANSFER PAYMENTS PROGRAM								
Subsidies to provinces (British North America Act, 1867 to 1952, and other Statutory Authority)					33,751	33,751	33,751	33,751
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act					1,189,231	1,189,231	1,189,231	1,189,231
Payments to the provinces under the Public Utilities Income Tax Transfer Act					80,931	80,931	80,931	80,931
Total cost of program					1,303,913	1,303,913	1,303,913	1,303,913

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
CONTRACTING-OUT PAYMENTS PROGRAM								
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964					197,463	197,463	197,463	197,463
GUARANTEED LOANS PROGRAM								
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act					34,792	34,792	34,792	34,792
Less: receipts credited to revenue ..						11		11
Total cost of program					34,792	34,781	34,792	34,781
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-Dumping Tribunal	246	239		5			246	244
Add: services provided by other departments	58	58					58	58
Total cost of program	304	297		5			304	302
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971								
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L19a, Appropriation Act No. 4, 1971					9,581	9,581	9,581	9,581
SPECIAL PROGRAMS								
Contribution to the Government of British Columbia for assistance in meeting costs relating to floods in 1972					2,500	2,500	2,500	2,500
Auditor General								
Government audits	4,095	3,868					4,095	3,868
Other audits	144	106					144	106
Administration	183	207					183	207
Less: receipts credited to revenue ..	4,422	4,181					4,422	4,181
Add: services provided by other departments		106						106
		808						808
Total cost of program	4,422	4,883					4,422	4,883
Insurance								
Administration	522	462	18	135			540	597
Supervision of companies	1,712	1,720					1,712	1,720
Actuarial and other services	155	180					155	180
Stat. Civil service insurance actuarial liability adjustment	313	313					313	313
	2,702	2,675	18	135			2,720	2,810
Less: receipts and revenues credited to the vote	1,632	1,712	14	17			1,646	1,729
	1,070	963	4	118			1,074	1,081
Less: receipts credited to revenue ..	414	455					414	455

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Insurance—Concluded								
Add: services provided by other departments	631	526					631	526
Total cost of program	1,287	1,034	4	*118			1,291	1,152
Tariff Board								
Appeals	117	105					117	105
References	390	341					390	341
Administration	105	102					105	102
	612	548					612	548
Add: services provided by other departments	134	134					134	134
Total cost of program	746	682					746	682

*The increased costs for Capital are the result of purchases of furniture and furnishings required in connection with the relocation of the Department.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
FINANCIAL AND ECONOMIC POLICIES PROGRAM			
Grants to YM-YWCA toward the cost of construction of a building in Ottawa	200	200	
	200	200	
MUNICIPAL GRANTS PROGRAM			
Grants to municipalities in accordance with the Municipal Grants Act	60,259	59,677	55,227
Grants to provinces in respect of federal property	1,900	2,479	1,961
	62,159	62,156	57,188
FISCAL TRANSFER PAYMENTS PROGRAM			
Subsidies to provinces (British North America Act, 1867 to 1952, and other statutory authority)	33,751	33,751	33,751
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act	1,189,231	1,189,231	1,118,413
Payments to the provinces under the Public Utilities Income Tax Transfer Act	80,931	80,931	24,600
	1,303,913	1,303,913	1,176,764
CONTRACTING-OUT PAYMENTS PROGRAM			
Payments to Quebec as provided under the Established Program (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964	197,463	197,463	* 248,754
	197,463	197,463	248,754
GUARANTEED LOANS PROGRAM			
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act	34,792	34,792	32,614
	34,792	34,792	32,614
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971			
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L19A	9,581	9,581	
	9,581	9,581	
SPECIAL PROGRAMS			
Contributions to the Government of British Columbia for assistance in meeting costs relating to floods in 1972	2,500	2,500	
Expenditures not required for the current year			1,990
	2,500	2,500	1,990
Total	1,610,608	1,610,605	1,517,310

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Municipal Grants Program	Public Debt Program	Premium Discount and Exchange	Fiscal Transfer Payments Program
(1) Salaries and wages	7,393 6,378 <i>5,298</i>				
(1) Other personnel costs	10 8 2				
(2) Transportation and communications	703 784 <i>542</i>				
(3) Information	144 102 <i>235</i>				
(4) Professional and special services	1,126 1,562 <i>1,437</i>				
(5) Rentals	337 277 <i>201</i>				
(6) Purchased repair and upkeep	19 29 <i>15</i>				
(7) Utilities, materials and supplies	409 619 <i>451</i>				
(9) Construction and acquisition of machinery and equipment	130 244 <i>442</i>				
(10) Grants, contributions and other transfer payments	200 200	62,159 62,156 <i>57,188</i>			1,303,913 1,303,913 <i>1,176,764</i>
(11) Public debt charges			2,151,704 2,151,704 <i>2,009,652</i>		
(12) All other expenditures	123 130 <i>166</i>			204 204 <i>1,515</i>	
(1-12) Total	10,594 10,333 <i>8,789</i>	62,159 62,156 <i>57,188</i>	2,151,704 2,151,704 <i>2,009,652</i>	204 204 <i>1,515</i>	1,303,913 1,303,913 <i>1,176,764</i>
(13) Less: receipts and revenues credited to the vote	1,128 1,328 <i>868</i>				
Total net expenditures	9,466 9,005 <i>7,921</i>	62,159 62,156 <i>57,188</i>	2,151,704 2,151,704 <i>2,009,652</i>	204 204 <i>1,515</i>	1,303,913 1,303,913 <i>1,176,764</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in **bold face** type are 1972-73 expenditures.Amounts in *italic* type are 1971-72 expenditures.

Contracting- Out Payments Program	Guaranteed Loans Program	Anti- Dumping Tribunal Program	Federal-Provincial Employment Loans Program 1971	Special Programs	Total Department	Auditor General	Insurance	Tariff Board	Total
		198			7,591	4,146	2,096	543	14,376
		199			6,577	3,856	2,011	502	12,946
		189			5,487	3,490	1,646	393	11,016
					10				10
					8				8
					2				2
		23			726	184	109	26	1,045
		17			801	189	116	19	1,125
		17			559	183	82	13	837
		5			149	25	185	10	369
					102	36	120	2	260
		6			241	30	264	3	538
		16			1,142	8	54	20	1,224
		14			1,576	48	76	9	1,709
		11			1,448	44	27	11	1,530
		2			339	4		4	347
		2			279	9		3	291
		5			206	9		2	217
					19	3	5	1	28
					29	3	5	1	38
					15	2	4		21
		2			411	24	38	7	480
		6			625	22	34	11	692
		2			453	67	36	9	565
					130	15	116		261
		5			249	12	135		396
		14			456	24	21		501
197,463	34,792		9,581	2,500	1,610,608				1,610,608
197,463	34,792		9,581	2,500	1,610,605				1,610,605
248,754	32,614			1,990	1,517,310				1,517,310
					2,151,704				2,151,704
					2,151,704				2,151,704
					2,009,652				2,009,652
					327	13	313	1	654
		1			335	6	313	1	655
		1			1,682	56	486		2,224
197,463	34,792	246	9,581	2,500	3,773,156	4,422	2,916	612	3,781,106
197,463	34,792	244	9,581	2,500	3,772,890	4,181	2,810	548	3,780,429
248,754	32,614	245		1,990	3,537,511	3,905	2,566	431	3,544,413
					1,128		1,646		2,774
					1,328		1,729		3,057
					868		1,465		2,333
197,463	34,792	246	9,581	2,500	3,772,028	4,422	1,270	612	3,778,332
197,463	34,792	244	9,581	2,500	3,771,562	4,181	1,081	548	3,777,372
248,754	32,614	245		1,990	3,536,643	3,905	1,101	431	3,542,080

Departmental Summary

(in thousands of dollars)

	Department	Auditor General	Insurance	Tariff Board	Total
RECEIPTS—					
Budgetary—					
Charged to annual appropriations	73,789	4,140	768	377	79,074
Charged to statutory appropriations	3,697,773	41	313	171	3,698,298
Credited to appropriations	1,328		1,729		3,057
Credited to revenue	640,425	106	883		641,414
Total receipts	4,413,315	4,287	3,693	548	4,421,843
OUTLAYS—					
Budgetary—					
Operating	2,162,036	4,181	2,362	548	2,169,127
Capital	249		135		384
Actuarial liability adjustment			313		313
Grants, contributions and other transfer payments	1,610,605				1,610,605
Credited to revenue	640,425	106	883		641,414
Total outlays	4,413,315	4,287	3,693	548	4,421,843
Net receipts or net outlays (—)	nil	nil	nil	nil	nil

Revenues

Department Comparative Summary

	1972-73	1971-72
Non-Tax Revenue—		
A Return in investments	612,031,176 18	564,080,543 26
B Bullion and coinage	23,746,359 12	23,549,983 95
C Proceeds from sales	1 00	6 00
D Services and service fees	115,900 67	89,382 51
E Refunds of previous years' expenditure	144,559 35	447,470 91
F Miscellaneous	4,386,886 99	3,432,507 86
Total	\$640,424,883 31	\$591,559,894 49

1972-73

Details

A Return on investments:

National Governments—

Loans under Export Credits Insurance Act, 1944—

Belgium	311,445
France	1,506,240
Netherlands	745,875

Loans to United Kingdom under the United Kingdom Financial Agreement Act, 1946 16,475,383

Interest on deferred payments 3,461,656

France—interim credit—Consolidated interest 14,760

22,515,359

Provinces—

Loans—

Manitoba treasury bills	96,909
British Columbia treasury bills	103,560
Saskatchewan treasury bills	37,653
Alberta treasury bills	53,058
Province of New Brunswick	35,476
Province of Quebec—	
Debt account	58,944
Expo Loans	805,319

1,190,919

Miscellaneous—

Bank of Canada—government's share of profits for the calendar year 1972	301,073,117
Canada Deposit Insurance Corporation	1,056,250
Capital Assistance Loan—Oromocto	58,454
Exchange fund—profits for calendar year 1972	203,122,457
Interest-bearing deposits with chartered banks	43,222,802
Saint John Harbour Bridge Authority	7,459
International monetary fund income	1,293,929
Investments held for retirement of unmatured debt	2,308,121
Montreal Expo Notes	932,960
Municipal Development and Loan Act	13,625,004
Municipal Improvements Assistance Act	2,656
Special Development Loans	7,395,825
Employment Loans Program—1971	14,516
Ottawa civil service recreational association	39,595
Securities investment account	952,787
Town of Oromocto Development Corporation	50,223
Interest on revolving funds—	
Canadian Government Exhibition Board	67,276
Racetrack supervision	2,776
Canadian Government Printing Bureau	404,528
Government Telecommunications Agency	21,580
Canadian Government Supply Services	525,142
National Film Board	33,045
Computer Services Bureau	111,048
Department of Transport—Airports	11,934,476
Passport Office	5,678
Veteraft Workshops	24,855
Public Service Commission—Staff Development and Training	38,339

588,324,898

612,031,176

Revenues—Continued

Department	1972-73	
Details—Concluded		
B Bullion and coinage—		
Gold—		
Gain on gold	864	
Silver—		
Gain on silver	182,579	
Silver coinage—		
Gain	136,885	
Nickel coinage—		
Gain on nickel coinage	22,265,675	
Bronze coinage—		
Gain on bronze coinage	1,161,509	
Steel coinage—		
Loss	-1,153	
		23,746,359
C Proceeds from sales		1
D Services and service fees—		
Payments by banks for cost of bank inspection for the calendar year 1972	115,245	
Payments received for registration fees—re banks	656	
		115,901
E Refunds of previous years' expenditure—		
Succession duty credits re Canada—		
Ontario Tax Rental Agreement, 1952	118,463	
Ontario Residential Tax Rebate	5,724	
Sundries	9,498	
Guaranteed Loans	10,874	
		144,559
F Miscellaneous—		
Fines and forfeitures	9,641	
Unclaimed balances which have been received from the Bank of Canada in respect of chartered banks	24,709	
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—		
Outstanding imprest account cheques	6,215	
Unclaimed cheques	203,088	
		209,303
Dormant liabilities transferred from Government annuities account (Department of Labour)	46,393	
Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario	200,000	
Recovery of grants in lieu of taxes	3,603,551	
National debt outstanding fifteen years after call of maturity date	99,587	
Inactive letters of credit transferred to current account	3,784	
Payment by Royal Canadian Mint representing rental of equipment	188,354	
Sundries	1,565	
		4,386,887
Total		\$640,424,883

Auditor General
Comparative Summary

	1972-73	1971-72
Non-Tax Revenue—		
A Services and service fees	105,753 74	104,964 71
B Refunds of previous years' expenditure	607 89	5 77
C Miscellaneous	60 69	469 36
Total	\$106,422 32	\$105,439 84

Details

	1972-73
Non-Tax Revenue—	
A Services and service fees: auditing services rendered to international organizations	105,754
B Refunds of previous years' expenditure	608
C Miscellaneous	60
Total	\$106,422

Insurance
Comparative Summary

	1972-73	1971-72
Tax Revenue—		
A Tax on insurance premiums	427,360 84	392,357 64
Non-Tax Revenue—		
A Services and service fees	454,582 67	408,218 10
C Miscellaneous	831 15	289 49
Total	\$882,774 66	\$800,865 23

Revenues—Concluded**Insurance—Concluded****Details**

1972-73

Tax Revenue—**A Tax on insurance premiums**

On insurance placed with unauthorized insurers	368,588	
On insurance placed with authorized insurers through brokers or agents outside Canada	58,773	427,361

Under Part I of the Excise Tax Act c. E-13 R.S., 1970, a tax of 10 per cent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

Non-Tax Revenue—**B Services and service fees:****Assessments on:**

Insurance companies	1,765,139	
Trust companies	139,170	
Loan companies	78,148	
Small loans companies	44,233	
Co-operative credit societies	11,423	

Total (revenue from assessments)	2,038,113	
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Under the provisions of the Department of Insurance Act, c. I-17 R.S., 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, the Small Loans Act and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act) or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year.

Services provided to Canada Deposit Insurance Corporation	59,499	
Services provided to Canada pension plan	59,990	
Fees collected under Pension Benefits Standards Act	14,545	
Penalties collected during the year	11,095	

2,183,242

1,728,659

Credited to vote

Credited to revenue		454,583
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Penalties amounting to \$11,095 were collected during the year from companies which did not file business statements within the time limits imposed under the terms of the Acts.

C Miscellaneous		831
------------------------	--	------------

Total		\$882,775
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Tariff Board**Comparative Summary**

1972-73

1971-72

Non-Tax Revenue—

Refunds of previous years' expenditure	\$	\$1,087 97
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Appendix 1
Exchange Fund Account

AUDITOR GENERAL OF CANADA
Ottawa, May 10, 1973.

THE HONOURABLE JOHN N. TURNER,
MINISTER OF FINANCE,
OTTAWA.

Sir,

I have examined the Exchange Fund Account and the transactions in connection therewith for the year ended December 31, 1972, as required by section 18(2) of the Currency and Exchange Act, R.S., c. C-39.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances. The Fund's holdings at the close of the year have been confirmed to us by the Auditors of the Bank of Canada.

In my opinion, the transactions in connection with the Account have been in accordance with the provisions of the Currency and Exchange Act, the records of the Account show clearly and truly the state of the Account and the accompanying Statement of Assets and Liabilities presents fairly the financial position of the Account at December 31, 1972, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

APPENDIX 1—Continued

Exchange Fund Account—Continued

(Established pursuant to the Currency and Exchange Act)

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

ASSETS	1972	1971
Canadian dollars:		
Cash on deposit	\$ 242,259	\$ 525,132
	United States dollars	United States dollars
Assets valued in United States dollars:		
Cash on deposit	\$ 51,569,476	\$ 31,277,934
United States Treasury bills and bonds at cost, with accrued interest	956,857,355	874,172,158
United States special Treasury notes at cost, with accrued interest	2,870,923,021	2,877,990,322
International Bank for Reconstruction and Development bonds at cost, with accrued interest	50,853,073	51,027,335
International Monetary Fund special drawing rights—(Notes 1 and 3)		
Allocated to Canada	\$389,358,701	\$242,020,000
Acquired at cost, with accrued interest ..	116,994,872	131,082,896
	506,353,573	373,102,896
Gold (Notes 1 and 3)	834,107,675	791,792,919
	<u>\$5,270,664,173</u>	<u>\$4,999,363,564</u>
Value of United States funds converted to Canadian dollars at the closing market rates for \$1.00 U.S.A. of \$0.995 Can. in 1972 and \$1.0021875 Can. in 1971	5,244,310,852	5,010,299,672
Suspense	(78,437)	432,031
	<u>\$5,244,474,674</u>	<u>\$5,011,256,835</u>
LIABILITIES		
Due to Consolidated Revenue Fund, in accordance with Section 16 of the Currency and Exchange Act:		
Earnings on investments	\$ 192,470,099	\$ 191,964,205
Net profit from trading operations in foreign exchange, gold and securities (Note 2)	10,652,358	2,142,512
	\$ 203,122,457	\$ 194,106,717
Advances from the Consolidated Revenue Fund	4,889,000,000	4,848,000,000
Special drawing rights allocated to Canada by the International Monetary Fund	387,411,908	242,549,419
	<u>5,479,534,365</u>	<u>5,284,656,136</u>
Deficit:		
Balance, January 1	273,399,301	231,583,191
Valuation adjustments on assets held at the end of the previous year and on the net increment to the holdings in the current year	35,956,226	41,816,110
Write up of gold and gold based assets from U.S. \$35.00 to U.S. \$38.00 per fine ounce of gold (Notes 1 and 3)	(74,295,836)	
	235,059,691	273,399,301
Balance, December 31	<u>\$5,244,474,674</u>	<u>\$5,011,256,835</u>

The accompanying notes are an integral part of the Financial Statement.

Certified correct:
The Bank of CanadaG. K. BOUEY
GovernorALAIN JUBINVILLE
Chief of the International Department

I have examined the above Statement and have reported thereon under date of May 10, 1973 to the Minister of Finance.

GEORGE LONG
Acting Auditor General of Canada

Appendix 1—Concluded
Exchange Fund Account—Concluded

NOTES TO FINANCIAL STATEMENT

1. After consultation with the International Monetary Fund, the United States, effective May 8, 1972, changed the gold parity of the United States dollar to reflect a price increase in fine gold from U.S. \$35 to U.S. \$38 per troy ounce. As a result, the Minister of Finance authorized the revaluation of the gold and gold-based assets (Special Drawing Rights) held by the Exchange Fund Account effective May 8, 1972. Accordingly, these assets were written up by \$74,295,836, which has been credited to the accumulated Deficit on the authority of the Minister of Finance.
2. Since 1962 gold held by the Exchange Fund account has been valued at holding prices ranging from U.S. \$34.90 to U.S. \$34.912 per troy ounce instead of the official price of U.S. \$35. As a result of changes in the current procedures for handling gold the Minister of Finance has authorized that the holding price be the official price, and that the difference between the holding prices and U.S. \$35 per troy ounce, amounting to \$2,195,603, be paid over to the Consolidated Revenue Fund.
3. On February 12, 1973 the United States informed the International Monetary Fund that the President is requesting the Congress to authorize a proposal to the Fund for a change in the par value of the United States dollar which will result in an increase in the price of gold from U.S. \$38 to U.S. \$42.2222 per fine ounce. This revaluation will result in a further write up of the gold and gold-based assets held by the Exchange Fund Account at December 31, 1972 by approximately U.S. \$105 million.

Appendix 2
Auditor General
Working Capital Advance—
Audit Services to United Nations

BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures for the year ended March 31, 1972)

ASSETS	1973	1972
Recoverable advances and expenses	\$ 9,926	\$ 14,865
LIABILITIES		
Working capital advances	\$ 9,926	\$ 14,865

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for the preceding year)

	1973	1972
Expenses	57,423	146,782
Less: Expenditure recovered	47,497	131,917
	\$ 9,926	\$ 14,865

In accordance with the provisions of Section 65 of the Financial Administration Act, I have examined the receipts and disbursements of the office of the Auditor General of Canada for the year ended March 31st, 1973. My examination consisted of a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying statements of appropriations and expenditures, revenue, accounts receivable, and the working capital advance present fairly the results of the operations of the office of the Auditor General of Canada for the year ended March 31, 1973, in accordance with generally accepted accounting principles applied on a basis consistent with that of the previous year.

September 21, 1973
W. B. BOLTON,
Auditor.

SECTION 8

1972-73
PUBLIC ACCOUNTS

Governor General and Lieutenant-Governors

CONTENTS

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GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Department

Objective

- To enable the Governor General of Canada and the Lieutenant-Governors of the Provinces of Canada to perform their constitutional roles; and to provide for the administration of Honours.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
1 Program expenditures and the grants listed in the Estimates.....	\$ 1,169,600 00			
1b.....	125,900 00			
Stat. Salary of the Governor General (R.S. c.G-14)	1,295,500 00	1,123,274 21	172,225 79	910,442 84
Stat. Salaries of the Lieutenant-Governors of the Provinces (R.S. c.S-2).....	48,666 60	48,666 60		48,666 60
Stat. Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15).....	181,999 80	181,999 80		181,757 86
	57,439 20	57,439 20		56,312 97
Total.....	1,583,605 60	1,411,379 81	172,225 79	1,197,180 27

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommo- dation provided by this department	Total cost of programs
Governor General and Lieutenant-Governors.....	1972-73 1971-72	1,411 1,197		499 569		1,910 1,766

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro- priations	Expenditures	Appro- priations	Expenditures	Appro- priations	Expenditures	Appro- priations	Expenditures
Governor General.....	907	855	6	7			913	862
Lieutenant-Governors.....	182	182			145	133	327	315
Honours.....	339	227	5	7			344	234
	1,428	1,264	11	14	145	133	1,584	1,411
Add: services provided by other de- partments.....	591	499					591	499
Total cost of program.....	2,019	1,763	11	14	145	133	2,175	1,910

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the costs of travelling and hospitality incurred in the exercise of their duties—			
Alberta.....	15	3	3
British Columbia.....	18	18	18
Manitoba.....	15	15	15
New Brunswick.....	12	12	12
Newfoundland.....	12	12	12
Nova Scotia.....	12	12	12
Ontario.....	18	18	18
Prince Edward Island.....	10	10	10
Quebec.....	18	18	18
Saskatchewan.....	15	15	15
Total.....	145	133	133

Departmental Summary

(in thousands of dollars)

RECEIPTS—	
Budgetary—	
Charged to annual appropriations.....	1,112
Charged to statutory appropriations.....	288
Non-budgetary—	
Equity capital.....	11
Total receipts.....	1,411
OUTLAYS—	
Budgetary—	
Operating.....	1,264
Capital.....	14
Grants, contributions and other transfer payments	133
Total outlays.....	1,411
Net receipts or net outlays (—).....	nil

**Net Expenditure
by Program and Standard Object**

(in thousands of dollars)

STANDARD OBJECT	Appropriations 1972-73	Expenditures 1972-73	Expenditures 1971-72
(1) Salaries and wages.....	956	871	777
(1) Other personnel costs	129	129	128
(2) Transportation and communications.....	120	99	81
(3) Information.....	20	6	4
(4) Professional and special services.....	44	30	9
(5) Rentals.....	7	7	5
(6) Purchased repair and upkeep.....	5	2	2
(7) Utilities, materials and supplies.....	146	120	45
(9) Construction and acquisition of machinery and equipment.....	11	14	13
(10) Grants, contributions and other transfer payments.....	145	133	133
(12) All other expenditures.....	1		
Total net expenditures.....	1,584	1,411	1,197

SECTION 9

**1972-73
PUBLIC ACCOUNTS**

Indian Affairs and Northern Development

**Department
Northern Canada Power Commission**

CONTENTS

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INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Objectives

- To provide overall policy direction and central advisory, administrative and technical services to departmental programs.
- To consult with Indian and Eskimo peoples to innovate, support and encourage coordinated activities whereby Indians and Eskimos may achieve their cultural, economic and social aspirations within Canadian society.
- To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through coordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners.
- To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites and structures of importance to Canadian history including historic canals.

Northern Canada Power Commission

Objective

- To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

NOTE: In 1972-73 expenditures in respect of canals were transferred from the Department of Transport to this department. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote				
	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures.....	\$ 11,161,800 00			
Transfer from Treasury Board Vote 10 student summer employment.....	24,570 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	629,100 00			
	11,815,470 00	11,291,380 66	524,089 34	9,225,018 48
Stat. Minister of Indian Affairs and Northern Development— Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years	2,038 44	2,038 44		
	11,834,508 36	11,310,419 02	524,089 34	9,242,018 40
INDIAN AND ESKIMO AFFAIRS PROGRAM				
5 Operating expenditures, including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provin- cial governments and local school boards in respect of social assistance to non-Indians residing on Indian res- erves and the education in Indian schools of non-Ind- ians; authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide, in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indians and Esk- imos, the furnishing of materials and equipment, the pur- chase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and ser- vices incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to depart- ments and agencies of the Government of Canada operat- ing in Arctic Quebec and to authorize the Minister of Indian Affairs and Northern Development to guarantee, in accordance with terms and conditions approved by the Governor in Council, loans up to an aggregate amount outstanding at any time not to exceed \$25,000,000, made to Indians, groups of Indians and Indian bands by the Central Mortgage and Housing Corporation pursuant to the National Housing Act or loans made by the Farm Credit Corporation pursuant to section 19 of the Farm Credit Act or section 4 of the Farm Syndicates Credit Act.....	\$ 227,338,000 00			
5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$109,210.52.....	1 00			
Transfer from Treasury Board Vote 10 student summer employment.....	119,863 00			
	227,457,864 00			
Less transfer to Vote 16.....	3,385,000 00			
	224,072,864 00	215,844,249 61	*8,228,614 39	198,121,308 10

*Includes 6.6 million of an appropriation for the Native Cultural-Education program. The terms of this appropriation restricted the use of these funds to the development of the Native Cultural-Education program.

Appropriations and Expenditures—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department—Continued				
INDIAN AND ESLIMO AFFAIRS PROGRAM—Concluded				
10 Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian Bands in the construction of housing and other buildings.....	\$ 56,594,000 00			
10b To authorize the transfer of \$3,385,000 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of.....	3,500,000 00			
Transfer from Vote 5.....	3,385,000 00			
	63,479,000 00	63,068,412 64	410,587 36	62,496,995 71
Stat. Indian annuities and miscellaneous pensions.....	608,126 00	608,126 00		618,360 50
Stat. Write-off of active assets.....	3,323 30	3,323 30		18,569 21
Stat. Write-off of loans issued from Indian housing assistance account.....	457,440 61	457,440 61		359,689 35
Stat. Refunds of amounts credited to revenue in previous years	5,820 96	5,820 96		15,579 96
	288,626,574 87	279,987,373 12	8,639,201 75	261,630,502 83
NORTHERN DEVELOPMENT PROGRAM				
20 Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories.....	\$ 25,584,000 00			
20b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,372.07 and to provide a further amount of.....	2,473,700 00			
Transfer from Treasury Board Vote 10 student summer employment.....	66,049 00			
	28,123,749 00	27,311,239 57	812,509 43	23,471,591 01
25 Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost, or any lesser amount approved by the Governor in Council \$ 21,555,000 00				
25b.....	10,265,500 00			
	31,820,500 00	31,203,581 38	616,918 62	19,276,753 42

Appropriations and Expenditures—Concluded

Vote		1972-73	1972-73	Unexpended	1971-72
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department—Concluded					
30	The grants and other transfer payments listed in the Estimates and contributions.....	\$ 78,979,400 00			
	30b.....	847,400 00			
	Unexpended balance carried forward from Vote 30, Appropriations of 1971-72 for Northern Mineral Assistance Grants.....	2,317,414 84			
		82,144,214 84	79,721,077 89	†2,423,136 95	63,636,879 87
Stat.	Refunds of amounts credited to revenue in previous years	83,244 14	83,244 14		50,126 09
	<i>Expenditures from appropriations not required for 1972-73..</i>	142,171,707 98	138,319,142 98	3,852,565 00	3,688 07
					106,439,039 27
CONSERVATION PROGRAM					
65	Operating expenditures including expenditures on other than Federal property and the grants listed in the Estimates; authority to make expenditures on the new National Park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, Newfoundland, Quebec, Ontario, British Columbia and the Northwest Territories and to spend revenue received during the year.....	\$ 27,598,900 00			
	65b To extend the purposes of Indian Affairs and Northern Development Vote 65, Appropriation Act No. 3, 1972 to reimburse the National Parks Revolving Fund established by Loans, Investments and Advances Vote 508, Appropriation Act No. 5, 1958 in the amount of \$28,080.62 for the value of stores which have become obsolete, unserviceable, lost or destroyed and to provide a further amount of.....	7,430,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	677,952 00			
	Transfer from Department of Transport Vote 5.....	5,237,080 00			
		40,943,932 00	40,533,684 66	410,247 34	30,314,783 04
70	Capital expenditures including expenditures on other than Federal property and authority to make expenditures on the new National Park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, Newfoundland, Quebec, Ontario, Saskatchewan, British Columbia and the Northwest Territories.....	\$ 22,852,000 00			
	70b Capital expenditures including authority to make expenditures on the proposed new national parks in Nova Scotia and the Yukon Territory.....	5,852,400 00			
	Transfer from Department of Transport Vote 10.....	4,855,000 00			
		33,559,400 00	32,060,867 69	1,498,532 31	27,629,502 41
75	Payments to the National Battlefields Commission for the purposes and subject to the provision of an act respecting the National Battlefields at Quebec... \$	400,000 00			
	75b.....	385,000 00			
		785,000 00	785,000 00		400,000 00
	<i>Expenditures from appropriations not required for 1972-73..</i>				219 74
		75,288,332 00	73,379,552 35	1,908,779 65	58,344,505 19
		517,921,123 21	502,996,487 47	14,924,635 74	435,656,065 69
Northern Canada Power Commission					
79b	Reimbursement to the Northern Canada Power Commission in accordance with subsection 14(3) of the Northern Canada Power Commission Act for projects investigated pursuant to section 13 of that Act and not proceeded with or undertaken.....	5,100 00	5,034 85	65 15	50,000 00
	Total.....	517,926,223 21	503,001,522 32	14,924,700 89	435,706,065 69

†Includes \$2,047,231.04 for Northern Mineral Development Grants available for expenditure in 1973-74.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department							
ADMINISTRATION.....	1972-73	11,311	2,754		2,231		10,788
	1971-72	9,242	2,957		1,774		8,059
INDIAN AND ESKIMO AFFAIRS.....	1972-73	279,987	2,930		11,950	12,649	301,656
	1971-72	261,630	2,609		10,919	12,281	282,221
NORTHERN DEVELOPMENT.....	1972-73	138,319	14,475		4,087	1,050	128,981
	1971-72	106,439	12,029		2,132	570	97,112
CONSERVATION.....	1972-73	73,380	66		4,058	1,541	78,913
	1971-72	58,345	45		4,213	3,046	65,559
Total department.....	1972-73	502,997	20,225		22,326	15,240	520,338
	1971-72	435,656	17,640		19,038	15,897	452,951
*Northern Canada Power Commission	1972-73	5					5
	1971-72	50					50
Grand total.....	1972-73	503,002	20,225		22,326	15,240	520,343
	1971-72	435,706	17,640		19,038	15,897	453,001

*Further information including cost of activity may be found in Volume III of this report.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Executive.....	754	861	4	1			758	862
Advisory services.....	7,531	6,817	49	9			7,580	6,826
Technical services.....	3,482	3,610	12	11			3,494	3,621
General.....	2	2					2	2
	11,769	11,290	65	21			11,834	11,311
<i>Less: receipts credited to revenue.....</i>		2,754						2,754
<i>Add: services provided by other departments.....</i>	2,231	2,231					2,231	2,231
Total cost of program.....	14,000	10,767	65	21			14,065	10,788
INDIAN AND ESKIMO AFFAIRS PROGRAM								
Administration.....	14,389	15,529	588	744	608	608	15,585	16,881
Consultation and negotiation.....	1,252	1,228			896	1,578	2,148	2,806
Education.....	103,391	95,196	20,089	17,760	12,199	8,903	135,679	121,859
Community affairs.....	21,186	20,278	39,017	42,083	57,479	61,398	117,682	123,759
Indian and Eskimo economic development.....	9,270	9,188	4,060	2,806	4,011	2,546	17,341	14,540
General.....	467	467					467	467
	149,955	141,886	63,754	63,393	75,193	75,033	288,902	280,312
<i>Less: receipts and revenues credited to the vote.....</i>			275	325			275	325
	149,955	141,886	63,479	63,068	75,193	75,033	288,627	279,987
<i>Less: receipts credited to revenue.....</i>	2,985	2,930					2,985	2,930
<i>Add: services provided by other departments.....</i>	11,950	11,950					11,950	11,950
<i>accommodation provided by this department.....</i>	12,649	12,649					12,649	12,649
Total cost of program.....	171,569	163,555	63,479	63,068	75,193	75,033	310,241	301,656
NORTHERN DEVELOPMENT PROGRAM								
Territorial affairs.....	6,269	6,256	2,661	2,818	79,266	78,904	88,196	87,978
Northern co-ordination and planning..	4,746	1,800	15	15	470	466	5,231	2,281
Resources management and development.....	12,577	14,761	1,942	1,964	2,408	351	16,927	17,076
Northern roads and airstrips.....	4,532	4,495	27,203	26,406			31,735	30,901
General.....	83	83					83	83
	28,207	27,395	31,821	31,203	82,144	79,721	142,172	138,319
<i>Less: receipts credited to revenue.....</i>	14,475	14,475					14,475	14,475
<i>Add: services provided by other departments.....</i>	4,087	4,087					4,087	4,087
<i>accommodation provided by this department.....</i>	1,050	1,050					1,050	1,050
Total cost of program.....	18,869	18,057	31,821	31,203	82,144	79,721	132,834	128,981
CONSERVATION PROGRAM								
Administration.....	5,811	5,389	59	448			5,870	5,837
National parks.....	21,556	21,827	20,400	19,350	123	115	42,079	41,292
Historic sites.....	6,788	6,938	8,204	7,539	8,180	8,180	23,172	22,657
Canals.....	5,460	5,357	5,095	4,724			10,555	10,081
	39,615	39,511	33,758	32,061	8,303	8,295	81,676	79,867
<i>Less: receipts and revenues credited to the vote.....</i>	6,388	6,487					6,388	6,487
	33,227	33,024	33,758	32,061	8,303	8,295	75,288	73,380
<i>Less: receipts credited to revenue.....</i>	30	66					30	66
<i>Add: services provided by other departments.....</i>	4,058	4,058					4,058	4,058
<i>accommodation provided by this department.....</i>	1,541	1,541					1,541	1,541
Total cost of program.....	38,796	38,557	33,758	32,061	8,303	8,295	80,857	78,913

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
INDIAN AND ESKIMO AFFAIRS PROGRAM			
Indian annuities and miscellaneous pensions.....	608	608	618
Grants to individuals or organizations for the advancement of Indian and Eskimo culture..	334	322	334
Grant to provide additional services to Indians of British Columbia including authority to transfer these funds into the trust accounts of the Indian Bands of British Columbia on a per-capita basis.....	100	100	100
Grants to fairs, other organizations and individuals to promote agriculture, handicraft and economic enterprises generally.....	1,635	1,169	1,076
Contributions to Indian Associations and Indian Band members towards the cost of attending meetings for discussion of Indian policy.....	896	871	689
Contributions to band councils and Indian associations.....	11,269	8,401	3,756
Payments to Indians and Eskimos to assist in relocation.....	596	276	329
Contributions for local self-government and civic improvement purposes to band councils and in respect of Eskimos.....	27,529	33,234	26,952
Contributions pursuant to agreements entered into with provincial governments, Indian associations and other authorities and groups for the provision of welfare and other services approved of by the Governor in Council.....	6,536	6,238	5,360
Contributions to provincial governments, Indian associations and other authorities and groups pursuant to agreements entered into with the approval of the Governor in Council respecting Indian and Eskimo economic development.....	1,426	1,049	1,954
Contributions to band councils to assist in the costs of Band Economics Development Committees.....	950	328	
Payments for general assistance to Indians and Eskimos including payments in respect of social assistance to non-Indians residing on Indian reserves.....	23,314	22,437	20,797
<i>Expenditures not required for the current year.....</i>	<i>75,193</i>	<i>75,033</i>	<i>62,358</i>
NORTHERN DEVELOPMENT PROGRAM			
Grants to individuals or organizations for the advancement of Indian and Eskimo culture..	26	22	13
Grant to the Government of the Yukon Territory for activities or portions thereof transferred to the administration of that government by the Government of Canada provided that the amount shown for this purpose may be increased or decreased subject to the approval of the Treasury Board.....	622	622	433
Grant to the Government of the Northwest Territories for activities or portions thereof transferred to the administration of that government by the Government of Canada provided that the amount shown for this purpose may be increased or decreased subject to the approval of the Treasury Board.....	1,639	1,639	
Grant to the Arctic Institute of North America towards the publication of the Arctic Bibliography.....	30	30	30
Grants to universities and others for northern research and for northern scientific research expeditions.....	392	388	333
Grants of \$7,500 to the British Columbia and Yukon Chamber of Mines; \$5,000 to the Alberta and Northwest Chamber of Mines; \$7,500 to the Yukon Chamber of Mines; \$7,500 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits.....	27	27	25
Grants of \$2,500 to the Territories Accident Prevention Association; \$500 to the Yukon Accident Prevention Association; \$500 to the Northwest Territories Accident Prevention Association.....	3	3	3
Grants to prospectors in accordance with terms and conditions prescribed by the Governor in Council.....	60	50	52
Northern mineral development assistance grants.....	2,317	270	245
Grant to the Government of the Northwest Territories for activities or portions thereof transferred to the administration of that Government.....	88	88	
Contribution to the Government of the Northwest Territories for hospital care of Indians and Eskimos.....	822	1,415	1,063
Contribution to the Government of the Yukon Territory for hospital care of Indians.....	110	74	79
Contribution to the Government of the Northwest Territories for medicare of Indians and Eskimos.....	368	192	3
Contribution to the Government of the Yukon Territory for medicare of Indians.....	108	120	
Contribution to the Government of the Northwest Territories to enable that government to make subsidies of up to \$1,000 on each low-cost house for which that government issues a first mortgage loan.....	10		
Contribution to Eskimos towards acquisition of boats for commercial fishing or resource harvesting.....	9		
Contribution to the 1972 International Geographical Congress.....	8	8	8
Contribution to Inuit Tapirisat of Canada for study of Eskimo claims.....	75	75	

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
NORTHERN DEVELOPMENT PROGRAM—<i>Concluded</i>			
Contribution to the Government of the Yukon Territory for Federal Labour Intensive Projects.....	222		
Contribution to the Government of the Northwest Territories for Federal Labour Intensive Projects.....	423		
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the government of the Northwest Territories, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Northwest Territories levying such personal and corporate income taxes) to the Government of the Northwest Territories to be calculated in accordance with such agreement, payments in respect of amortization payments on outstanding loans for capital expenditures in the Northwest Territories, as provided in the agreement; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	61,372	61,372	52,059
Contribution to the Government of the Yukon Territory for completion of the 1971-72 Special Employment Plan projects.....	55	55	48
Contribution to the Arctic Institute of North America toward the North Water Project..	20	20	
Contribution to the Boreal Institute for northern studies for research to be directed by the University of Alberta.....	20	20	
Contribution of an amount equal to 50% of the expenditures of the Northwest Territories Government for the construction of waterline pumphouse and related facilities in the Town of Yellowknife.....		2	
Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Yukon Territory levying such personal and corporate income taxes) to the Government of the Yukon Territory to be calculated in accordance with such agreement; payments in respect of amortization payments on outstanding loans for capital expenditures in the Yukon Territory, as provided in the agreement; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	13,318	13,229	9,506
<i>Expenditures not required for the current year</i>	82,144	79,721	170 64,070
CONSERVATION PROGRAM			
Grant in aid of the development of the International Peace Garden in Manitoba.....	15	15	15
Scholarships for the university training of students in outdoor recreation.....	18	18	18
Grant to the Canadian planning committee for the 1972 General Assembly of the International Union for Conservation of Nature and Natural Resources.....	75	67	25
Grant to the National and Provincial Parks Association of Canada.....	10	10	10
Grant to the 22nd International Geographical Congress to defray transportation costs connected with their symposium and field excursion to Mount Castlegard, Banff National Park.....	5	5	
Grant to Heritage Canada Endowment Fund.....	8,000	8,000	
Grant to Heritage Canada for administration and operation.....	180	180	
<i>Expenditures not required for the current year</i>	8,303	8,295	8 76
Total	165,640	163,049	126,504

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Admin- istration Program	Indian and Eskimo Affairs Program	Northern Development Program	Conser- vation Program	Total Department	Northern Canada Power Commission	Total
(1) Salaries and wages.....	10,040 9,536 <i>7,798</i>	51,021 56,275 <i>45,933</i>	7,130 6,720 <i>6,192</i>	32,527 28,382 <i>24,350</i>	100,718 100,913 <i>84,273</i>		100,718 100,913 <i>84,273</i>
(1) Other personnel costs.....	43 4 <i>3</i>	8,479 1,585 <i>9,157</i>	301 285 <i>349</i>	321 79 <i>134</i>	9,144 1,953 <i>9,643</i>		9,144 1,953 <i>9,643</i>
(2) Transportation and communications.....	746 688 <i>606</i>	6,480 8,111 <i>7,084</i>	1,098 1,176 <i>861</i>	1,832 2,157 <i>1,773</i>	10,156 12,132 <i>10,324</i>		10,156 12,132 <i>10,324</i>
(3) Information.....	45 12 <i>14</i>	837 567 <i>398</i>	258 347 <i>207</i>	487 398 <i>298</i>	1,627 1,324 <i>917</i>		1,627 1,324 <i>917</i>
(4) Professional and special services.....	341 425 <i>322</i>	71,488 62,330 <i>63,887</i>	4,230 3,419 <i>2,664</i>	1,510 1,811 <i>1,992</i>	77,569 67,985 <i>68,865</i>		77,569 67,985 <i>68,865</i>
(5) Rentals.....	80 13 <i>10</i>	435 254 <i>352</i>	6,027 6,050 <i>4,886</i>	791 971 <i>3,275</i>	7,333 7,288 <i>8,523</i>		7,333 7,288 <i>8,523</i>
(6) Purchased repair and upkeep.....	25 4 <i>3</i>	3,766 3,403 <i>3,079</i>	5,218 5,156 <i>4,456</i>	2,490 2,438 <i>2,088</i>	11,499 11,001 <i>9,626</i>		11,499 11,001 <i>9,626</i>
(7) Utilities, materials and supplies.....	417 585 <i>440</i>	14,481 12,086 <i>12,288</i>	1,323 3,903 <i>3,675</i>	3,469 3,838 <i>4,155</i>	19,690 20,412 <i>20,558</i>		19,690 20,412 <i>20,558</i>
(8) Construction and acquisition of land, buildings and equipment.....		53,959 54,188 <i>52,080</i>	30,414 30,153 <i>18,087</i>	26,252 26,399 <i>22,690</i>	110,625 110,740 <i>92,857</i>		110,625 110,740 <i>92,857</i>
(9) Construction and acquisition of machinery and equipment.....	65 21 <i>17</i>	2,385 3,339 <i>3,105</i>	1,406 958 <i>841</i>	2,324 3,609 <i>2,674</i>	6,180 7,927 <i>6,637</i>		6,180 7,927 <i>6,637</i>
(10) Grants, contributions and other transfer pay- ments.....		75,193 75,033 <i>62,358</i>	82,144 79,721 <i>64,070</i>	8,303 8,295 <i>76</i>	165,640 163,049 <i>126,504</i>		165,640 163,049 <i>126,504</i>
(12) All other expenditures.....	33 23 <i>29</i>	3,762 3,141 <i>2,206</i>	2,623 431 <i>238</i>	2,148 1,490 <i>702</i>	8,566 5,085 <i>3,175</i>	5 5 <i>50</i>	8,571 5,090 <i>3,225</i>
(1-12) Total.....	11,835 11,311 <i>9,242</i>	292,286 280,312 <i>261,927</i>	142,172 138,319 <i>106,526</i>	82,454 79,867 <i>64,207</i>	528,747 509,809 <i>441,902</i>	5 5 <i>50</i>	528,752 509,814 <i>441,952</i>
(13) Less: receipts and revenues credited to the vote..		3,660 325 <i>296</i>		7,166 6,487 <i>5,863</i>	10,826 6,812 <i>6,246</i>		10,826 6,812 <i>6,246</i>
Total net expenditures.....	11,835 11,311 <i>9,242</i>	288,626 279,987 <i>261,631</i>	142,172 138,319 <i>106,439</i>	75,288 73,380 <i>58,344</i>	517,921 502,997 <i>435,656</i>	5 5 <i>50</i>	517,926 503,002 <i>435,706</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in **bold face** type are 1972-73 expenditures.Amounts in *italic* type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Northern Canada Power Commis- sion	Total
RECEIPTS—			
Budgetary—			
Charged to annual appro- priations.....	501,820	5	501,825
Charged to statutory appro- priations.....	1,177		1,177
Credited to appropriations...	6,812		6,812
Credited to revenue.....	20,225		20,225
Total receipts.....	530,034	5	530,039
OUTLAYS—			
Budgetary—			
Operating.....	219,764	5	219,769
Capital.....	126,996		126,996
Grants, contributions and other transfer payments....	163,049		163,049
Credited to revenue.....	20,225		20,225
Total outlays.....	530,034	5	530,039
Net receipts or net outlays (—)...	nil	nil	nil

Revenues

	1972-73	1971-72
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	8,577,919 10	7,196,037 06
B Privileges, licences and permits	9,121,008 12	8,393,213 90
C Proceeds from sales.....	489,235 23	667,142 92
D Services and service fees.....	80,029 74	150,393 65
E Refunds of previous years' expenditure.....	1,200,219 45	499,993 06
F Miscellaneous.....	756,522 86	733,118 78
	\$20,224,934 50	\$17,639,899 37

	1972-73
Details	
Non-Tax Revenue—	
A Return on investments: interest on loans to Northern Canada Power Commission \$2,743,895; interest on land and timber purchased for Indians \$11,688; revolving fund loan \$400,386; Eskimo loan \$276; Anvil Mining Corporation Limited \$3,974; Government of the Northwest Territories \$3,328,297; Yukon Territorial Government \$1,987,733; Canadian Arctic Producers \$17,500; F H Ross Associates \$5,355; small business loans—N W T \$33,494, Y T \$45,321.....	8,577,919
B Privileges, licences and permits: rental of machinery and equipment \$4,243; coal leases and permits \$2,503; coal royalties \$3,914; prospectors' licences \$5,829; placer mining fees \$19,122; export tax on gold \$1,164; Yukon quartz mining fees and leases \$248,616; Canada mining fees \$90,454; Canada mining leases \$45,273; Canada mining royalties \$634,134; oil and gas exploratory licences \$4,031; oil and gas permit fees \$236,067; leases \$3,834,420; leases fees \$6,150; royalties \$223,520; transfer fees \$41,965; rental of land \$11,196; copies of documents \$1,895; registration of assignments \$1,050; timber permits \$18,479; quarrying permit fees \$57,000; quarrying royalties \$53,275; water rentals \$20,842; registrar fees—land title act \$34,640; living accommodation \$1,172,161; rental of buildings \$38,423; timber berth dues \$4,524; Eskimo rental housing (Mackenzie) \$155,653; Eskimo rental housing (Arctic) \$294,146; Eskimo rental \$113,885; oil and gas permit rentals \$1,163,493; public land and leases and fees \$3,551; territorial lands and leases and special assessments \$141,368; land use fees—resource management \$420,976; land use application fees \$2,802; inland water application fees \$1,929; sundries \$8,315.....	9,121,008
C Proceeds from sales: sales of lunches \$111,289; rations \$47,492; fuel oil \$204,782; livestock \$44,500; sale of maps \$6,074; sale of land—provinces \$5,912; sale of mineral claim sheets \$3,642; sale—land territories \$8,959; sales of miscellaneous prints and publications \$9,777; sales—uniforms \$4,835; sundries \$41,973.....	489,235
D Services and service fees: ferry services \$3,134; utilities \$54,592; equipment \$3,892; shared operating costs \$8,151; sundries \$10,261.....	80,030
E Refunds of previous years' expenditure.....	1,200,219
F Miscellaneous: fur, grubstake, rifle and trapping \$3,533; handicrafts raw material \$17,747; road subsidies \$26,082; recoverable items—Arctic Quebec \$2,730; oil and gas forfeitures \$205,165; forfeitures of security deposits \$199,070; Province of Manitoba grant to Fort Churchill school district \$15,000; sundries \$287,196.....	756,523
Total.....	\$20,224,934

Appendix 1

Parks Canada

Working Capital Revolving Stores Account

BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

	1973	1972
	\$	\$
ASSETS		
Accounts receivable.....	9,929	55,604
Inventory.....	\$ 699,955	
Less: obsolescent and excess material authorized for dis- posal.....	1,505	
	698,450	631,770
Net inventory shortage (including disposal of obsolete and surplus material through Crown Assets Disposal Corporation).....	23,683	28,080
	732,062	715,454
LIABILITIES		
Accounts payable.....	150,335	196,995
Equity of Canada—Working capital ad- vance not to exceed \$1,000,000.....	581,727	518,459
	732,062	715,454

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures as at March 31, 1972)

	1973	1972
	\$	\$
Sales.....	2,471,720	2,314,647
Cost of sales		
Inventory—beginning of year.....	631,770	565,105
Purchases.....	2,562,083	2,390,799
	3,193,853	2,955,904
Inventory—end of year	698,450	631,770
	2,495,403	2,324,134
Net loss for the year.....	23,683	9,487

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures as at March 31, 1972)

	1973	1972
	\$	\$
Balance inventory—beginning of year.....	631,770	565,105
Increase in inventory during year.....	66,680	66,665
Net loss for the year—disposal of obsolescent and excess material and inventory discrepancies.....	-23,683	-9,487
Portion of net loss from previous year not re- covered from parliamentary appropriation.....		-18,593
	674,767	603,690
Amount recovered from 1972-73 appropriation..		28,080
Amount to be recovered from 1973-74 appropri- ation.....	23,683	
Balance of inventory—end of year.....	698,450	631,770

Appendix 2

Eskimo Loan Fund

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for the preceding year)

	1973	1972
	\$	\$
Balance at beginning of year.....	568,633	491,828
<i>Add:</i>		
Loans granted during year.....	129,040	205,059
	697,673	696,887
<i>Less:</i>		
Loan repayments during year.....	\$85,400	124,566
Loans written off during year.....	85,400	3,688
	612,273	128,254
		568,633

NOTE:—Interest receivable on loans at March 31, 1973 amounting to \$142,294 is not included in the statement but is reflected in the departmental statement of accounts receivable. Interest of \$276 received during the year is reported in the departmental statement of revenue. The balance of the fund includes unidentified remittances of \$448.

Appendix 3

Territorial Affairs Branch

Northwest Territories Small Business Loans Account

BALANCE SHEET AS AT MARCH 31, 1973

	\$
ASSETS	
Loans outstanding as at March 31, 1973.....	937,485
LIABILITIES	
Northwest Territories small business loans account as at March 31, 1973.....	937,485

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for the preceding year)

	1973	1972
	\$	\$
Loans outstanding at beginning of year.....	398,362	138,761
<i>Add:</i> Loans granted during year.....	595,380	281,058
	993,742	419,819
<i>Less:</i> Loan repayments during year.....	56,257	21,457
Loans outstanding at end of year.....	937,485	398,362

NOTE:—Interest received on loans outstanding at March 31, 1973 amounted to \$33,494, to date \$49,070, which was transferred to the Department of Finance during the year.

Appendix 4

Territorial Affairs Branch
Yukon Territory Small Business Loans Account

BALANCE SHEET AS AT MARCH 31, 1973

	\$
ASSETS	
Loans outstanding as at March 31, 1973.....	765,670
LIABILITIES	
Yukon Territory small business loans account as at March 31, 1973.....	765,670

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for the previous year)

	1973	1972
	\$	\$
Loans outstanding at beginning of year.....	513,852	258,479
Add: Loans granted during year.....	368,800	276,400
	882,652	534,879
Less: Loan repayments during year.....	116,982	21,027
Loans outstanding at end of year.....	765,670	513,852

NOTE:—Interest received on loans outstanding at March 31, 1973 amounted to \$45,321, to date \$70,356 which was transferred to the Department of Finance during the year.

Appendix 5

Indian Economic Development Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for the preceding year)

	1973	1972
	\$	\$
Loans outstanding at beginning of year.....	6,356,351	6,166,879
Add: Loans granted during year.....	5,403,965	1,988,115
	11,760,316	8,154,994
Less: Loan repayments during year.....	1,364,931	1,798,643
Loans outstanding at year-end.....	10,395,385	6,356,351

NOTE:—Repayments were in arrears on 919 loans representing outstanding principal \$1,875,884. Three loans amounting to \$4,172 consisting of \$3,323 and \$849 interest were written off during the year and are included with repayments. Interest receivable on loans at March 31, 1973 amounting to \$391,797 is not included but is reflected in the departmental statement of accounts receivable.

Contingent liability, loan guarantees including guarantee of 1 year's interest amount to \$3,666,896 at March 31, 1973.

Appendix 6

Indian Off-Reserve Housing Loan Account
Working Capital FundSTATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for preceding year)

	1973	1972
	\$	\$
Loans outstanding at beginning of year.....	4,976,603	3,770,551
Add: Loans granted during year.....	1,737,878	1,649,657
	6,714,481	5,420,208
Less: Loan repayments during year.....	626,547	443,605
Loans outstanding at end of year.....	6,087,934	4,976,603

NOTE:—Repayments of \$626,547 consisted of \$457,440 loan instalments forgiven, \$155,953 repaid in cash and \$13,154 for two debt deletions.

Appendix 7

Indian Special Accounts

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for the preceding year)

	1973	1972
	\$	\$
Balance at beginning of year.....	34,618	466,823
Receipts—		
Fur projects.....	16,739	22,487
Handicrafts.....		6,122
Absent or missing heirs.....	1,906	1,788
Indian soldier settlement.....		397
	18,645	30,794
Disbursements—		
Fur projects.....	25,789	29,338
Handicrafts.....		24,912
Absent or missing heirs.....	258	1,315
Indian soldier settlement.....		397
Suspense, rental.....		407,037
	26,047	462,999
Balance at end of year.....	27,216	34,618

Appendix 8

Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR YEAR ENDED MARCH 31, 1973

(with comparative figures for preceding year)

	1973	1972		1973	1972
	\$	\$		\$	\$
CAPITAL ACCOUNTS			REVENUE ACCOUNTS		
Balance at beginning of year.....	24,340,435	25,109,679	Balance at beginning of year.....	5,595,905	5,873,032
RECEIPTS—			RECEIPTS—		
Dues and royalties			Sales		
Timber dues.....	784,886	759,605	Land.....	2,025	1,334
Gravel dues.....	164,349	336,619	Other.....		1,243
Oil royalties.....	5,629,613	3,856,054	Band enterprises		
Oil bonuses.....	1,022,673	791,315	Agriculture.....	154,084	240,545
Other.....	17,040	31,723	Forestry.....	8,538	13,054
Sales			Leasing—oil.....	855,693	803,727
Land.....	297,357	112,758	Leasing—other.....	3,353,136	2,752,212
Other.....	23,860		Fishing and hunting.....	20,847	20,206
Miscellaneous			Surface rights—oil, mineral.....	77,731	
Housing.....	75,967	64,864	Government interest.....	2,167,391	1,964,304
Band loans.....	35,539	33,250	Contributions		
Shares of transferred members.....	47,124	45,737	Road subsidy.....	3,700	18,507
Miscellaneous.....	334,229	104,092	Grants.....	20,188	2,485
	8,432,637	6,136,017	Miscellaneous		
DISBURSEMENTS—			Housing.....	16,992	1,338
Engineering and construction			Agricultural assistance to individuals.....	56,093	42,492
Housing.....	655,812	1,953,486	Band loans.....	11,817	7,173
Roads and bridges.....	283,768	378,885	Water system.....	16,552	13,159
Water systems.....	135,756	205,161	Service charges.....	25,769	3,141
Sanitation.....	27,937	6,866	Shares of transferred members.....	26,901	16,121
Electrification.....	87,731	139,395	Miscellaneous.....	355,191	435,277
Band owned buildings.....	293,088	634,597		7,172,648	6,336,318
Other.....	356,071	504,647	DISBURSEMENTS—		
Band enterprises			Social Programs		
Agriculture.....	424,445	632,717	Community services.....	14,690	27,002
Forestry.....	115,728	235,158	Recreation.....	47,233	31,137
Tourist development.....	187,086	511,695	Church, rectory, cemeteries.....	7,036	13,602
Branch of band administration			Other welfare services.....	8,093	30,251
Band fund distribution			Engineering and construction		
Per capita cash distribution.....	959,078	1,027,411	Housing.....	132,990	135,677
Enfranchisement.....	1,377	52,424	Roads and bridges.....	38,430	46,019
Shares of transferred members.....	59,735	73,131	Water systems.....	32,391	44,190
Other.....		3,975	Sanitation.....	15,026	12,359
Transfers under Section 64			Electrification.....	11,586	15,711
Miscellaneous.....	448,974	545,713	Band owned buildings.....	26,142	32,399
	6,505,084	6,905,261	Other.....	42,742	16,552
			Administration		
			General.....	162,294	121,147
			Office services.....	10,189	27,857
			Administration facilities.....	56,926	56,966
			Municipal services.....	2,675	7,935
			Protection services.....	16,988	32,000
			Band enterprises		
			Agriculture.....	170,193	390,114
			Forestry.....	13,570	22,155
			Tourist development.....	37,851	20,641
			Band fund distribution		
			Pensions.....	9,695	11,145
			Per capita cash distribution.....	260,136	294,218
			Enfranchisement.....	632	11,490
			Shares of transferred members.....	31,240	22,890
			Other.....	253	746
			Budget transfers under Section 69.....	4,991,741	5,033,413
			Miscellaneous.....	222,653	155,829
				6,363,395	6,613,445
Balance Capital Accounts, March 31, 1973	26,267,988	24,340,435	Balance, Revenue Accounts, March 31, 1973	6,405,158	5,595,905

Appendix 9

Indian Arts and Crafts
Central Marketing Service

BALANCE SHEET
FOR THE YEAR ENDED MARCH 31, 1973

ASSETS

CURRENT ASSETS—

Advances.....	\$ 3,014	
Accounts receivable.....	111,283	
Inventories—Raw material.....	29,400	
—Finished products.....	505,737	
Prepaid expenses.....	563	

CAPITAL ASSETS

Furniture and fixtures.....	\$ 106,585	
Less: Accumulated depreciation.....	10,980	95,605
		<u>745,602</u>

LIABILITIES

CURRENT LIABILITIES

Accrued expenses payable.....	103,660	
Accounts payable.....	22,914	
Amounts refundable to Consolidated Revenue Fund.....		364,114

EQUITY OF CANADA

Advance from Canada for Working Capital (Authorized \$700,000).....	\$ 466,780	
Less: Replacement Funds available for purchase of Capital Assets.....	9,395	457,385
Capital assets financed from Parliamentary Appropriations prior to April 1, 1972.....		105,000
Loss for Year per Statement of Operations		<u>(307,471)</u>

\$ 745,602

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973

INCOME

Sales—Finished products.....	\$ 375,524
Cost of Sales—Finished products.....	<u>300,419</u>
Gross Margin—Finished products.....	75,105
Sales—Production material.....	31,129
Cost of Sales—Production material.....	<u>28,299</u>
Gross Margin—Production material.....	2,830
Total Gross Margin.....	<u>77,935</u>

EXPENSES

Salaries.....	108,071
Wages.....	85,487
Employees fringe benefits.....	28,066
Advertising and promotion.....	1,585
Travel, meals, accommodation.....	32,403
Security.....	15,393
Maintenance and repair.....	912
Postage.....	5,077
Stationery and office supplies.....	4,578
General office services.....	14,105
Telephone and telegraph.....	2,750
Miscellaneous.....	462
	<u>298,889</u>

OTHER EXPENSES

Interest on Revenue Fund Advance.....	12,497
Rental—Building.....	63,040
Depreciation.....	10,980
	<u>86,517</u>

Loss for year.....	<u>\$ 307,471</u>
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SECTION 10

1972-73
PUBLIC ACCOUNTS

Industry, Trade and Commerce

Department
Standards Council of Canada
Statistics Canada

CONTENTS

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INDUSTRY, TRADE AND COMMERCE

Department

Objectives

- To achieve efficient and sustained growth in the production and trade of Canadian goods and services.
- To achieve sustained and orderly growth of tourism to and within Canada.
- To maintain an orderly marketing system and achieve sustained market growth for grains and oilseeds.

Standards Council of Canada

Objective

- To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Statistics Canada

Objective

- To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

Note: In 1972-73 World Exhibition Program was transferred from this department to the Department of External Affairs. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	Department	1972-73	1972-73	Unexpended	1971-72
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
	TRADE-INDUSTRIAL PROGRAM				
1	Operating expenditures	\$ 44,812,000 00			
	1b To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1972, to reimburse a balance of \$102,712 50 currently outstanding in the departmental loan accounts as a result of a loan made pursuant to Loans, Investments and Advances Vote L75, Appropriation Act No. 4, 1968, and, to extend the purposes of Industry Vote 30c, Appropriation Act No. 1, 1968				
	(a) by deleting the expression "under the Adjustment Assistance Program related to the Kennedy Round agreements" in the portion immediately preceding paragraph (a) thereof, and				
	(b) by including in the category eligible for the provision of insurance thereunder on the loans therein described				
	(i) a person engaged or about to engage in a manufacturing enterprise in Canada who in the opinion of the General Adjustment Assistance Board,				
	(A) requires the loan to take advantage of a new opportunity for the production of goods in Canada which will face significant international trade competition, and				
	(B) is unable to obtain sufficient financing on reasonable terms without the insurance,				
	(ii) a person engaged in a manufacturing enterprise in Canada who, in the opinion of the said Board,				
	(A) requires the loan to restructure his operations in a manner which will significantly improve his position in meeting international trade competition, and				
	(B) is unable to obtain sufficient financing on reasonable terms without the insurance, and				
	(iii) a person engaged or about to engage in a business in Canada to provide services to manufacturers in Canada who, in the opinion of the said Board,				
	(A) requires the loan to establish or restructure operations in order to significantly improve the ability of manufacturers in Canada in international trade competition, and				
	(B) is unable to obtain sufficient financing on reasonable terms without the insurance	1 00			
	Transfer from Treasury Board Vote 5 contingencies ..	350,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	56,553 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	1,162,000 00			
		46,380,554 00	45,482,471 98	898,082 02	37,700,051 26
5	Textile and Clothing Board—Operating expenditures	198,000 00	167,009 35	30,990 65	150,126 86
10	The grants listed in the Estimates, contributions and to increase to \$115,000,000 the commitments during the current and subsequent fiscal years for payments to advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects	\$120,156,000 00			
	10b To extend the purposes of Industry, Trade and Commerce Vote 10, Appropriation Act No. 3, 1972, to authorize, in the current and subsequent fiscal years, the Minister on behalf of the Government of Canada, to issue guarantees and provide for insurance in respect of the contributions to Canadian com-				

Appropriations and Expenditures—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department—Continued				
TRADE-INDUSTRIAL PROGRAM -Concluded				
	panies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds made pursuant to this and subsequent votes relating to this program in an aggregate amount not exceeding \$1,200,000, and for greater certainty to deem the insurance referred to above to be a guarantee for the purposes of Section 22 of the Financial Administration Act	1 00		
	120,156,001 00	112,241,889 46	7,914,111 54	89,323,944 11
11b	Subject to the approval of Treasury Board, to authorize in the current and subsequent fiscal years the Minister on behalf of Her Majesty the Queen in right of Canada to indemnify and save harmless any person who, on the recommendation of the Minister is duly elected by shareholders of a company to be a director thereof, from and against, (a) all costs, charges and expenses whatsoever that he sustains or incurs in or about any actions, suit or proceeding that is brought, commenced or prosecuted against him for or in respect of any act, deed, matter or thing whatsoever, made, done or permitted by him, in or about the execution of the duties of his office; and (b) all other costs, charges and expenses that he sustains or incurs in or about or in relation to the affairs thereof, except such costs, charges or expenses as are occasioned by his own wilful neglect or default			
	1 00		1 00	
Stat.	Payments pursuant to Vote 11a Appropriation Act No. 4, 1971	752,548 44	752,548 44	7,803,778 66
Stat.	Minister of Industry, Trade and Commerce—Salary and motor car allowance	16,999 86	16,999 86	16,999 92
Stat.	Pensions to former locally-engaged employees of offices abroad	524 23	524 23	647 55
Stat.	General incentives to industry for the expansion of scientific research and development in Canada	31,962,756 07	31,962,756 07	31,278,401 94
	<i>Expenditures from appropriations not required for 1972-73</i>	<i>199,467,384 60</i>	<i>190,624,199 39</i>	<i>8,843,185 21</i>
				<i>177,426,483 31</i>
TOURISM PROGRAM				
20	Program expenditures and the grant listed in the Estimates \$ 16,156,000 00			
	20b To authorize the transfer of \$228,000 from Industry, Trade and Commerce Vote 25, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of	370,000 00		
	Transfer from Vote 25	228,000 00		
	Transfer from Treasury Board Vote 10 student summer employment	15,200 00		
	Transfer from Treasury Board Vote 15 public service bilingualism	90,000 00		
		16,859,200 00	16,683,945 13	175,254 87
				11,603,303 43
GRAINS AND OILSEEDS PROGRAM				
25	Operating expenditures \$ 1,880,000 00			
	Less transfer to Vote 20	228,000 00		
		1,652,000 00	1,031,560 08	620,439 92
29b	Payments in 1972-73 fiscal year, in accordance with regulations prescribed by the Governor in Council, (a) to producers to whom permit books for the 1971-72 crop year have been issued under the Canadian Wheat Board Act, not exceeding in the case of each such producer that proportion of the product obtained by multiplying the number of bushels of wheat produced in the designated area as defined in the Canadian Wheat Board Act and sold for human consumption in Canada in 1972 by \$1.04%, that (i) the number of eligible acres of that producer, as prescribed by regulations of the Governor in Council, on exceeding 640 acres is of (ii) the aggregate number of such eligible acres of all producers in the designated area, and (b) to eligible producers of wheat in Canada outside the designated area, as defined by regulations prescribed by the Governor in Council, not exceeding in the case of each such eligible producer that proportion of the product obtained by multiplying the number			

Appropriations and Expenditures—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department—Concluded				
GRAINS AND OILSEEDS PROGRAM—Concluded				
of bushels of wheat produced and sold by such producers for human consumption in Canada in 1972 by \$1.04½ that				
(i) the number of bushels of wheat not exceeding 500 produced and sold by him for human consumption in Canada or under the marketing plan of the Ontario Wheat Producers Marketing Board				
(A) in 1972, or				
(B) if none in 1972, one-third of that so produced and sold by him in three preceding years				
is of				
(ii) the aggregate of the number of bushels produced and sold by all such eligible producers in 1972 for human consumption in Canada,				
except that advance payments may be made in accordance with the said regulations on the basis of the relevant 1971 information—				
Unexpended balance carried forward from 1971-72 appropriations . . .				
30	The grants listed in the Estimates and contributions . . . \$ 15,019,000 00	68,000,000 00	63,173,289 67	4,826,710 33
	30a 40,300,000 00			
30b To extend the purposes of Industry, Trade and Commerce Vote 30, Appropriation Act No. 3, 1972 to authorize in the current and subsequent fiscal years the Minister on behalf of the Government of Canada to issue guarantees and provide for insurance in respect of the contributions made pursuant to this and subsequent votes relating to this program in an aggregate amount not exceeding \$2,000,000, and for greater certainty to deem the insurance referred to above to be a guarantee for the purposes of Section 22 of the Financial Administration Act 1 00				
		55,319,001 00	50,607,419 52	4,711,581 48
31b	To reimburse the Canadian Wheat Board for losses incurred on operations under the Canadian Wheat Board Act in respect of the Barley Pool Account for the crop year that commenced on the 1st day of August, 1971 and ended on the 31st day of July, 1972	3,871,650 00	3,870,434 84	1,215 16
32b	Payments in the 1973-74 fiscal year, in accordance with regulations prescribed by the Governor in Council,			11,210,107 07
(a) to persons who are Canadian citizens or landed immigrants within the meaning of the Immigration Act, or in the case of corporations, are controlled by shareholders who are Canadian citizens or landed immigrants within the meaning of the Immigration Act and				
(i) are producers in the designated area, as defined in the Canadian Wheat Board Act, to whom permit books for the 1972-73 crop year have been issued under that Act,				
(ii) are actual producers of wheat in Ontario who have marketed wheat under the marketing plan of the Ontario Wheat Producers Marketing Board, or				
(iii) are eligible producers of wheat, as defined in regulations prescribed by the Governor in Council, in places in Canada other than those referred to in subparagraphs (i) and (ii)				
not exceeding in the aggregate an amount calculated by multiplying the number of bushels of wheat produced in Canada and sold for human consumption in Canada in 1972 by \$1.04½, except that any payment under subparagraph (i) may be made to the Canadian Wheat Board for the account of a producer; and				
(b) to eligible producers of wheat in Canada outside the designated area as defined in the Canadian Wheat Board Act, who received payments pursuant to the Eastern Wheat Producers Payments Regulations, not exceeding in the case of each such producer the difference between the payment actually made to him pursuant to those Regulations and the maximum payment that would have been authorized if the expression "750" had appeared in place of the expression "500" in paragraph 3(a) of those Regulations and in paragraph (b) of Industry, Trade and Commerce Vote 29b, Appropriation Act No. 1, 1972				
		68,000,000 00		*68,000,000 00
Stat.	Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act	22,954,746 05	22,954,746 05	86,135,020 39
Stat.	Payments in accordance with the Prairie Grain Provisional Payment Act	10,035 78	10,035 78	21,039 47
	Expenditures from appropriations not required for 1972-73			2,658,999 04
		219,807,432 83	141,647,485 94	103,876,114 28
		436,134,017 43	348,955,630 46	292,905,901 02

*Available for expenditure in 1973-74.

Appropriations and Expenditures—Concluded

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Standards Council of Canada				
40 Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	495,700 00	495,700 00		481,500 00
Statistics Canada				
45 Program expenditures and contributions	\$ 55,464,000 00			
45b	1,903,000 00			
Transfer from Treasury Board Vote 10 student summer employment	156,552 00			
Transfer from Treasury Board Vote 15 public service bilingualism	526,000 00			
	58,049,552 00	55,732,942 36	2,316,609 64	69,175,657 54
Stat. Refunds of amounts credited to revenue in previous years	140 93	140 93		9,530 22
	58,049,692 93	55,733,083 29	2,316,609 64	69,185,187 76
Total	494,679,410 36	405,184,413 75	89,494,996 61	362,572,588 78

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
TRADE-INDUSTRIAL	1972-73	190,624		7,657		198,281
	1971-72	177,427		7,119		184,546
TOURISM	1972-73	16,684		1,485		18,169
	1971-72	11,603		2,351		13,954
GRAINS AND OILSEEDS	1972-73	141,648		134		141,782
	1971-72	103,876				103,876
Total department	1972-73	348,956		9,276		358,232
	1971-72	292,906		9,470		302,376
Standards Council of Canada	1972-73	496				496
	1971-72	481				481
Statistics Canada	1972-73	55,733	193	10,445		65,985
	1971-72	69,185	116	10,877		79,946
Grand total	1972-73	405,185	193	19,721		424,713
	1971-72	362,572	116	20,347		382,803

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
TRADE-INDUSTRIAL PROGRAM								
Domestic-International environment	8,274	8,062			381	284	8,655	8,346
Product innovation	6,324	6,163			114,619	107,911	120,943	114,074
Production efficiency	5,114	4,984			34,681	33,731	39,795	38,715
Market development	20,536	20,017	13	48	3,191	3,031	23,740	23,096
Administration	6,250	6,090	83	302	1	1	6,334	6,393
	46,498	45,316	96	350	152,873	144,958	199,467	190,624
<i>Add: services provided by other departments</i>	<i>7,657</i>	<i>7,657</i>					<i>7,657</i>	<i>7,657</i>
Total cost of program	54,155	52,973	96	350	152,873	144,958	207,124	198,281
TOURISM PROGRAM								
Travel industry development	1,083	1,058	3	6			1,695	1,635
Travel marketing	14,959	14,806	35	80	609	571	14,994	14,886
Administration	169	160	1	3			170	163
	16,211	16,024	39	89	609	571	16,859	16,684
<i>Add: services provided by other departments</i>	<i>1,485</i>	<i>1,485</i>					<i>1,485</i>	<i>1,485</i>
Total cost of program	17,696	17,509	39	89	609	571	18,344	18,169
GRAINS AND OILSEEDS PROGRAM								
Marketing	1,641	1,020	10	12	55,319	50,607	56,970	51,639
Grains payments					162,837	90,009	162,837	90,009
	1,641	1,020	10	12	218,156	140,616	219,807	141,648
<i>Add: services provided by other departments</i>	<i>134</i>	<i>134</i>					<i>134</i>	<i>134</i>
Total cost of program	1,775	1,154	10	12	218,156	140,616	219,941	141,782
Standards Council of Canada								
National standardization					243	243	243	243
International standardization					253	253	253	253
Total cost of program					496	496	496	496
Statistics Canada								
Economic accounts	3,522	3,417	26	18			3,548	3,435
Economic statistics	20,243	19,190	97	101			20,340	19,291
Financial statistics	4,026	4,237	17	16			4,043	4,253
Socio-economic statistics	8,665	8,789	88	114			8,753	8,903
Census	9,863	9,096	40	122			9,903	9,218
Co-ordination, integration and development	4,101	4,141	43	98			4,144	4,239
Administration	7,154	6,165	147	217	18	12	7,319	6,394
	57,574	55,035	458	686	18	12	58,050	55,733
<i>Less: receipts credited to revenue ..</i>	<i>100</i>	<i>193</i>					<i>100</i>	<i>193</i>
<i>Add: services provided by other departments</i>	<i>10,445</i>	<i>10,445</i>					<i>10,445</i>	<i>10,445</i>
Total cost of program	67,919	65,287	458	686	18	12	68,395	65,985

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
TRADE-INDUSTRIAL PROGRAM			
GRANTS			
<i>Domestic—International Environment</i>			
Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	236	176	157
Grants and scholarships to assist the up-grading of technological capability in the food industry	15	15	15
<i>Expenditures not required for the current year</i>	251	191	11,068
			11,240
<i>Product Innovation</i>			
Grants to universities, provincial research associations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	465	352	218
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada	215	212	35
	680	564	253
<i>Production Efficiency</i>			
Grants, scholarships, bursaries and awards to promote industrial design	300	259	282
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada	15		11
Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advances technology in specific fields, industrial research associations and industrial research institutes	236	176	159
	551	435	452
<i>Market Development</i>			
Grants, scholarships, bursaries and awards to promote industrial design	25	25	13
	25	25	13
<i>Administration</i>			
Pension to Thomas Davis, West Indian (Jamaican, L258)	1	1	1
	1	1	1
CONTRIBUTIONS			
<i>Domestic—International Environment</i>			
Fees for membership in international organizations:			
International Customs Tariffs Bureau	15	15	14
International Sugar Agreement	51	42	54
International Coffee Organization	23	24	20
International Cocoa Conference	6		
Contribution to the Footwear Bureau of Canada	10	10	25
Contribution to the Apparel Manufacturers Council of Canada	25	2	17
	130	93	130
<i>Product Innovation</i>			
To assist Canadian manufacturing industry in financing the cost of industrial design projects	750	464	379
To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects	32,768	26,537	27,428
General incentives to industry for the expansion of scientific research and development in Canada	31,963	31,963	31,278
To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability			
(a) by supporting selected development programs,			
(b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization, and			
(c) by supporting the establishment of production capacity and qualified sources for production of components parts and materials	48,330	48,325	48,800
Contribution to Fashion Canada	128	58	60
<i>Expenditures not required for the current year</i>			354
	113,939	107,347	108,299
<i>Product Efficiency</i>			
To assist manufacturers in Canada who are eligible under the General Adjustment Assistance Program subject to terms and conditions prescribed by the Governor in Council	200	48	210
Capital subsidies for the construction of commercial and fishing vessels and to provide assistance to the shipbuilding industry, in accordance with regulations of the Governor in Council	31,500	31,500	10,237
To assist manufacturing and processing industries in undertaking productivity feasibility studies	1,000	683	244
Contributions to provide for the establishment of development and productivity centres for the benefit of Canadian textiles and clothing industries			
	187		18
Contributions to advance the management capabilities and practices of Canadian industry	200	22	
Contribution to the Housing Association of Canada	40	40	
Contribution to the Canadian Construction Information Corp.	250	250	
Payments of GAAP Insurance Losses	753	753	7,804
	34,130	33,296	18,513

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
CONTRIBUTIONS—Concluded			
<i>Market Development</i>			
Fees for membership in international organizations:			
International Tin Council	5	5	4
International Rubber Study Group	3	2	2
International Lead and Zinc Study-Group	5	3	3
Contributions to develop and sustain exports of Canadian goods and services:			
by increasing the participation of Canadian companies in capital projects abroad; by supporting work to identify and define market opportunities; by supporting work to adjust marketing methods to exploit identified opportunities by stimulating the interest of foreign buyers in Canadian goods and services and by increasing the participation of Canadian companies in trade fairs abroad	2,739	2,738	414
Contributions to promote the export of Canadian books	300	219	
Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds	95	20	
Contribution to the Chambre de Commerce France/Canada	16	16	
Contribution to Canadian Craftsmen Association	1	1	
Contribution to Canadian Guild of Crafts	2	2	
<i>Expenditures not required for the current year</i>			151
	3,166	3,006	574
	152,873	144,958	139,475
TOURISM PROGRAM			
<i>Grants</i>			
<i>Travel Industry Development</i>			
Grant to the Travel Industry Association of Canada	50	50	50
	50	50	50
<i>Contributions</i>			
<i>Travel Industry Development</i>			
Contributions, including shared costs, to Canadian national and commercial organizations to assist in achieving tourism objectives	14	14	
Contributions to assist Provinces, or organizations designated by the Provinces, in undertaking tourist area development projects involving intensive labour content, by contributing not more than seventy-five percent of the amount expended for each project	394	359	
Contributions to assist Provinces in the formulation of tourism development plans and assistance to Provinces or associations to prepare critical data base information and to improve the technological capability of the tourism industry	134	133	
Fees for membership in International Tourism Organizations	17	15	
<i>Expenditures not required for the current year</i>	559	521	273
	609	571	323
GRAINS AND OILSEEDS PROGRAM			
Grants to promote improvements in the manufacture of rapeseed products	300	300	200
Fees for membership in the International Wheat Council	38	38	38
Contribution to the Canada Grains Council	50	47	50
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of wheat on credit to developing countries	2,819	2,106	2,291
Contributions to the Brazilian Government for technical and construction costs incurred in the construction of grain silos at grain importing and distributing points in Brazil	700		
Assistance to Canadian companies and organizations in expanding the total effective market for Canadian grains and oilseeds by supporting selected projects	2,112	726	
Payments to the Canadian Wheat Board for the purchase of covered grain hopper cars to facilitate the movement of Canadian grain exports	48,000	46,091	
Payment of carrying costs of temporary wheat reserves	21,919	21,919	82,622
Payment in connection with the Prairie Grain Advance Payment Act	1,036	1,036	3,513
Contribution to C N & C P re-leasing railway cars	1,300	1,300	
Contribution to Barley Pool	3,872	3,870	11,210
Payments in connection with the Prairie Grains Provisional Payments Act	10	10	21
Contribution to Two Price Wheat	68,000	63,173	
Contribution to Two Price Wheat (available 1973 - 74)	68,000		
<i>Expenditures not required for the current year</i>			3,931
	218,156	140,616	103,876
Total department	371,638	286,145	243,674
Standards Council of Canada			
Payment to the Standards Council of Canada within the meaning of section 17 of the Standards Council of Canada Act to be used for the general purposes of section 5 of the Act			
	496	496	481

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Statistics Canada			
Contributions			
Canada's fee for membership in the Inter-American Statistical Institute	11	10	11
Contribution to the International Statistical Institute	1	1	1
Contribution to the Association for Research in Income and Wealth	1	1	1
Contribution to the Customs Co-operation Council	5		2
	18	12	15
Grand total	372,152	286,653	244,170

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Trade -- Industrial Program	Tourism Program	Grains and Oilseeds Program	Total Department	Standards Council of Canada	Statistics Canada	Total
(1) Salaries and wages	32,082 29,781 <i>24,902</i>	3,557 3,245 <i>2,506</i>	658 455	36,297 33,481 <i>27,408</i>		43,985 42,050 <i>41,190</i>	80,282 75,531 <i>68,598</i>
(1) Other personnel costs	1,978 1,712 <i>1,451</i>	454 406 <i>381</i>		2,432 2,118 <i>1,832</i>		566 20 <i>47</i>	2,998 2,138 <i>1,879</i>
(2) Transportation and communications	4,676 4,874 <i>4,097</i>	3,014 2,585 <i>810</i>	244 149	7,934 7,608 <i>4,907</i>		3,206 3,461 <i>3,479</i>	11,140 11,069 <i>8,386</i>
(3) Information	1,304 1,399 <i>1,277</i>	6,724 6,657 <i>5,306</i>	100 20	8,128 8,076 <i>6,583</i>		1,321 1,094 <i>1,804</i>	9,449 9,170 <i>8,387</i>
(4) Professional and special services	5,313 6,326 <i>4,927</i>	1,820 2,050 <i>1,634</i>	590 335	7,723 8,711 <i>6,561</i>		4,119 3,640 <i>16,401</i>	11,842 12,351 <i>22,962</i>
(5) Rentals	48 21 <i>55</i>	236 128 <i>168</i>	21	284 170 <i>223</i>		2,534 2,415 <i>2,601</i>	2,818 2,585 <i>2,824</i>
(6) Purchased repair and upkeep	67 36 <i>26</i>	20 21 <i>14</i>		87 57 <i>40</i>		88 100 <i>81</i>	175 157 <i>121</i>
(7) Utilities, materials and supplies	954 1,047 <i>813</i>	349 911 <i>326</i>	50 40	1,353 1,998 <i>1,139</i>		1,745 2,251 <i>2,360</i>	3,098 4,249 <i>3,499</i>
(9) Construction and acquisition of machinery and equipment	96 350 <i>344</i>	39 89 <i>116</i>	10 12	145 451 <i>460</i>		464 686 <i>1,194</i>	609 1,137 <i>1,654</i>
(10) Grants, contributions and other transfer payments	152,873 144,958 <i>139,475</i>	609 571 <i>323</i>	218,156 140,616 <i>103,876</i>	371,638 286,145 <i>243,674</i>	496 496 <i>481</i>	18 12 <i>15</i>	372,152 286,653 <i>244,170</i>
(12) All other expenditures	76 120 <i>60</i>	37 21 <i>19</i>		113 141 <i>79</i>		4 4 <i>13</i>	117 145 <i>92</i>
Total net expenditures	199,467 190,624 <i>177,427</i>	16,859 16,684 <i>11,603</i>	219,808 141,648 <i>103,876</i>	436,134 348,956 <i>292,906</i>	496 496 <i>481</i>	58,050 55,732 <i>69,185</i>	494,680 405,185 <i>362,572</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in *italic* type are 1971-72 expenditures.

Appendix

Statistics Canada Revolving Fund

(Authorized by Industry, Trade and Commerce Vote L82B,
Appropriation Act No. 1, 1969, 1968-69, c. 23)

BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

	1973	1972
ASSETS		
Deposit with the Receiver General	\$ 782,255	\$428,874
Accounts receivable	264,097	162,041
	<u>\$1,046,352</u>	<u>\$590,915</u>
LIABILITIES		
Advance payments on work in hand	\$ 186,991	\$344,922
Accounts payable	858,897	245,943
Due to Canada		
Surplus per statement of operations	464	50
Working capital advances (maximum \$250,000)		
	<u>\$1,046,352</u>	<u>\$590,915</u>

Certified Correct:

W. C. MACIVER

Director, Financial and Administrative Services

Approved:

S. OSTRY

Chief Statistician of Canada

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 30, 1973 to the Minister of Industry, Trade and Commerce.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
INCOME:		
Recoveries in respect of special statistical services performed for government departments and agencies, and others	\$1,393,986	\$2,271,671
EXPENSE:		
Salaries and wages	935,965	1,482,466
Enumerators	42,073	348,400
Professional services	241,679	197,513
Travel	24,947	120,085
Office supplies	122,495	39,093
Printing	12,710	36,718
Telephone and telegraph	8,716	33,758
Other	4,937	13,588
	<u>1,393,522</u>	<u>2,271,621</u>
Surplus to be transferred to revenue of Canada	\$ 464	\$ 50

Note: In 1973 the method of recording overhead borne by the Fund and recovered from its customers was changed. It was not possible to restructure the 1972 overhead using the 1973 method, to permit comparisons to be made. Overhead included in expense and recoveries amounted to \$294,239 in 1973 and \$80,775 in 1972.

RECONCILIATION WITH PUBLIC ACCOUNTS
AT MARCH 31, 1973

Balance on deposit with Receiver General per balance sheet		\$ 782,255
Funds received after March 31, 1973:		
Accounts receivable	\$266,786	
Advance payment	8,214	
		<u>275,000</u>
Deduct: Payments after March 31, 1973 recorded in the Consolidated Revenue Fund at that date		<u>858,858</u>
Balance on deposit with Receiver General per Public Accounts		\$ 198,397

AUDITOR GENERAL OF CANADA
Ottawa, July 30, 1973.

THE HONOURABLE ALASTAIR W. GILLESPIE,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA.

Sir,

I have examined the balance sheet of the Statistics Canada Revolving Fund as at March 31, 1973 and the related statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied, subject to the change in the method of recording overhead referred to in the note on the statement of operations, on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

SECTION 11

1972-73 PUBLIC ACCOUNTS

Justice

Department
Law Reform Commission of Canada
Tax Review Board

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JUSTICE

Department

Objective

- To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction, and to propose policy initiatives in connection therewith.

Law Reform Commission of Canada

Objective

- To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Tax Review Board

Objective

- To provide an easily accessible and independent tribunal for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
1 Program expenditures, the grants listed in the Estimates, contributions, travelling and other allowances and expenses for Judges not provided for by the Judges' Act (R.S. c. J-1)	\$15,907,000 00			
1a	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism	145,500 00			
	16,052,501 00			
<i>Less transfers to:</i>				
Vote 5	\$ 89,499 00			
Vote 10	85,999 00			
	175,498 00			
	15,877,003 00	13,150,767 72	2,726,235 28	11,566,264 13
Stat. Minister of Justice—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Judges' salaries, allowances and pensions	18,560,835 99	18,560,835 99		16,690,018 86
	34,454,838 91	31,728,603 63	2,726,235 28	28,273,282 91
Law Reform Commission of Canada				
5 Program expenditures	\$ 997,000 00			
5b To authorize the transfer of \$89,499 from Justice Vote 1, Appropriation Act No. 3, 1972 for the purposes of this Vote	1 00			
Transfer from Vote 1	89,499 00			
Transfer from Treasury Board Vote 15 public service bilingualism	5,000 00			
	1,091,500 00	1,090,764 16	735 84	
Tax Review Board				
10 Program expenditures	\$ 347,000 00			
10b To authorize the transfer of \$85,999 from Justice Vote 1, Appropriation Act No. 3, 1972 for the purposes of this Vote	1 00			
Transfer from Vote 1	85,999 00			
Transfer from Treasury Board Vote 15 public service bilingualism	11,500 00			
	444,500 00	363,839 18	80,660 82	276,239 23
Stat. Salaries of members of the Board	243,112 05	243,112 05		169,057 64
<i>Expenditures from appropriations not required for 1972-73</i>				15 00
	687,612 05	606,951 23	80,660 82	445,311 87
Total	36,233,950 96	33,426,319 02	2,807,631 94	28,718,594 78

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
Department	1972-73	31,729	303	2,411	33,837
	1971-72	28,273	262	2,648	30,659
Law Reform Commission of Canada	1972-73	1,091		111	1,202
	1971-72				
Tax Review Board	1972-73	607	1	77	683
	1971-72	445	3	108	550
Total	1972-73	33,427	304	2,599	35,722
	1971-72	28,718	265	2,756	31,209

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
Administration	2,919	1,994	144	251	334	278	3,397	2,523
Legal services	10,386	8,679					10,386	8,679
Supreme court	1,200	1,177	27	23			1,227	1,200
Federal court	1,422	1,364	75	92			1,497	1,456
Judges' salaries and allowances including Canadian Judicial Council ..	15,292	15,238	12	20			15,304	15,258
Judges' pensions and allowances to widows					2,644	2,613	2,644	2,613
	31,219	28,452	258	386	2,978	2,891	34,455	31,729
<i>Less: receipts credited to revenue ..</i>	303	303					303	303
<i>Add: services provided by other departments</i>	2,411	2,411					2,411	2,411
Total cost of program	33,327	30,560	258	386	2,978	2,891	36,563	33,837
Law Reform Commission of Canada								
Law Reform Commission of Canada ..	1,086	1,064	5	27			1,091	1,091
<i>Add: services provided by other departments</i>	111	111					111	111
Total cost of program	1,197	1,175	5	27			1,202	1,202
Tax Review Board								
Tax Review Board	667	602	20	5			687	607
<i>Less: receipts credited to revenue ..</i>	1	1					1	1
<i>Add: services provided by other departments</i>	77	77					77	77
Total cost of program	743	678	20	5			763	683

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
Grant to the Conference of Commissioners on Uniformity of Legislation in Canada	1	1	
Grant to the International Commission of Jurists	10	10	10
Grant to l'Institut International de Droit d'Expression Française (I.D.E.F.)	2	2	2
Grants to individual neighborhood projects to assist with the cost of legal-aid	200	198	
Grants to various associations who are concerned with the development of law in Canada	10	10	
Grants for research in the legal field	10	10	
Scholarships to encourage student specialization in legislative drafting	16	16	8
Grant to the Canadian Association of Provincial Court Judges to assist in defraying expenses of operating the Association	10	10	
Gratuities to the widows or such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board	60	28	25
Pensions under the Judges' Act	2,584	2,584	2,367
Contribution to the Northwest Territories and the Yukon Territory in accordance with agreements with the minister on behalf of Canada to assist in the operation of legal aid systems	75	22	
<i>Expenditures not required for the current year</i>			10
Total	2,978	2,891	2,422

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Law Reform Commission of Canada	Tax Review Board	Total
(1) Salaries and wages	27,206 25,549 22,397	250 252	489 406 325	27,945 26,207 22,722
(1) Other personnel costs . . .	8 7 5			8 7 5
(2) Transportation and communications . . .	1,259 1,281 1,188	98 108	49 83 38	1,406 1,472 1,226
(3) Information	1,402 383 607	14 9	1,416 392 607	
(4) Professional and special services	488 430 445	613 601	103 87 66	1,204 1,118 511
(5) Rentals	115 140 98	16 15	7 6	138 161 98
(6) Purchased repair and upkeep	17 19 14	4	1 1	22 20 14
(7) Utilities, materials and supplies	552 497 520	60 68	15 16 10	627 581 530
(9) Construction and acquisition of machinery and equipment . . .	258 386 430	22 27	20 6 6	300 419 436
(10) Grants, contributions and other transfer payments	2,978 2,891 2,422			2,978 2,891 2,422
(12) All other expenditures . . .	172 146 147	14 11	3 2	189 159 147
Total net expenditures	34,455 31,729 28,273	1,091 1,091	687 607 445	36,233 33,427 28,718

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in *italic* type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Law Reform Commission of Canada	Tax Review Board	Total
RECEIPTS -				
Budgetary -				
Charged to annual appropriations	13,151	1,091	364	14,606
Charged to statutory appropriations	18,578		243	18,821
Credited to revenue . . .	303		1	304
Total receipts	32,032	1,091	608	33,731
OUTLAYS -				
Budgetary -				
Operating	28,452	1,064	602	30,118
Capital	386	27	5	418
Grants, contributions and other transfer payments	2,891			2,891
Credited to revenue . . .	303		1	304
Total outlays	32,032	1,091	608	33,731
Net receipts or net outlays (-)	nil	nil	nil	nil

Revenues

	1972-73	1971-72
Department		
Comparative Summary		
A Services and service fees	73,419 75	40,284 05
B Refunds of previous years' expenditure . .	22,965 23	21,535 74
C Miscellaneous	206,824 47	199,752 30
Total	\$303,209 45	\$261,572 09

Details

A Services and service fees—Court costs \$313, Federal Court fees \$73,107		73,420
B Refunds of previous years' expenditure—Northwest Territories \$3,050, Yukon Territory \$175, sundries \$19,740		22,965
C Miscellaneous—Fines and forfeitures \$176,286, Supreme Court fees \$26,683, sundries \$3,855		206,824
Total		\$303,209

Tax Review Board

Comparative Summary

	1972-73	1971-72
Proceeds from sales	707 10	1,487 50
Miscellaneous		2,099 08
Total	\$ 707 10	\$ 3,586 58

SECTION 12

**1972-73
PUBLIC ACCOUNTS**

Labour

**Department
Information Canada**

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LABOUR

Department

Objective

- To achieve economic and social progress with justice through the promotion of good industrial relations and improved working conditions.

Information Canada

Objective

- To explain many aspects of federal government policies and programs to Canadians; to provide information that will assist the government in assessing what Canadians think about federal policies and programs; on request, to co-ordinate federal information programs and assist departments and agencies to improve the quality and efficiency of their information services.

NOTE: In 1972-73 Information Canada was transferred from the Department of Supply and Services to this department. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
1 Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	\$15,009,000 00			
Transfer from Treasury Board Vote 10 student summer employment	31,310 00			
Transfer from Treasury Board Vote 15 public service bilingualism	73,000 00			
	15,113,310 00	12,458,520 54	2,654,789 46	11,869,149 62
Stat. Minister of Labour—Salary and motor car allowance	16,939 52	16,939 52		16,999 92
Stat. Payments of compensation respecting Public Service Employees (R.S. c.G-8) and Merchant Seamen (R.S. c.M-11)	6,369,438 99	6,369,438 99		5,420,235 59
Stat. Write-off of active assets	708 91	708 91		
	21,500,397 42	18,845,607 96	2,654,789 46	17,306,385 13
Information Canada				
25 Program expenditures and the grants listed in the Estimates, and to authorize the purchase, publication, distribution and sale by Information Canada of publications to the public and authority to spend revenue received during the year	\$10,354,000 00			
Transfer from Treasury Board Vote 10 student summer employment	290,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	270,000 00			
	10,914,000 00	9,058,875 72	1,855,124 28	8,101,568 58
Total	32,414,397 42	27,904,483 68	4,509,913 74	25,407,953 71

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department	1972-73	18,846	105	2,609		21,350
	1971-72	17,306	138	2,322		19,490
Information Canada	1972-73	9,059	3,249	1,358		7,168
	1971-72	8,102	3,404	3,410		8,108
Grand total	1972-73	27,905	3,354	3,967		28,518
	1971-72	25,408	3,542	5,732		27,598

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
General administration	2,463	2,855	16	42	20	20	2,499	2,917
Public relations and information services	1,138	978	11	7			1,149	985
Industrial relations	2,031	1,949	3	83			2,034	2,032
Employment standards	4,517	3,602	17	53	15	11	4,549	3,666
Research and development	3,143	2,460	6	13	65	63	3,214	2,536
Transitional assistance benefits					285	156	285	156
Adjustment assistance benefits					1,400	184	1,400	184
Payments of compensation respecting public service employees and merchant seamen	6,355	6,355			15	15	6,370	6,370
Less: receipts credited to revenue ..	19,647	18,199	53	198	1,800	449	21,500	18,846
Add: services provided by other departments		105						105
	2,609	2,609					2,609	2,609
Total cost of program	22,256	20,703	53	198	1,800	449	24,109	21,350
Information Canada								
Information planning	628	537		14			628	551
Information- In	2,227	1,445	100	60	20		2,347	1,505
Information- Out	6,179	5,406	40	140			6,219	5,546
Administration	1,808	1,500	7	31			1,815	1,531
	10,842	8,888	147	245	20		11,009	9,133
Less: receipts and revenues credited to the vote	95	74					95	74
	10,747	8,814	147	245	20		10,914	9,059
Less: receipts credited to revenue ..	3,150	3,249					3,150	3,249
Add: services provided by other departments	1,358	1,358					1,358	1,358
Total cost of program	8,955	6,923	147	245	20		9,122	7,168

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
Grant to Labour College of Canada	20	20	15
Grants for special research studies in the labour field	15	11	12
Grants to International Institute for Labour Studies at Geneva, Switzerland, including grants to Canadian scholars to work at the Institute	25	25	25
Grants for special research studies in the labour field	40	38	38
Payments of transitional assistance benefits in accordance with regulations approved by the Governor in Council, to workers in automotive manufacturing and parts industries who become or have become unemployed as a result of the operation of the Canada - United States agreement on automotive products including undischarged commitments of previous years	285	156	976
Payments of adjustment assistance benefits in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile and clothing industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established, special measures of protection are not deemed practicable	1,400	184	181
Merchant Seamen Compensation—supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school	15	15	16
Total	1,800	449	1,263
Information Canada			
Grants to voluntary agencies for the provision of information on government activities	20		
Grand Total	1,820	449	1,263

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Information		Total
	Department	Canada	
(1) Salaries and wages	8,835 8,420 7,495	4,213 3,537 2,791	13,048 11,957 10,286
(1) Other personnel costs	5,338 5,334 4,614	8 5,342 10	5,338 5,342 4,624
(2) Transportation and commu- nications	734 805 625	1,975 1,090 493	2,709 1,895 1,118
(3) Information	878 757 786	409 323 1,386	1,287 1,080 2,172
(4) Professional and special services	3,312 2,347 1,901	1,203 1,156 857	4,515 3,503 2,758
(5) Rentals	51 69 56	157 55 74	208 124 130
(6) Purchased repair and upkeep ..	23 21 15	13 21 15	36 42 30
(7) Utilities, materials and supplies	207 245 218	2,871 2,696 2,421	3,078 2,941 2,639
(9) Construction and acquisition of machinery and equipment ..	53 198 101	147 246 80	200 444 181
(10) Grants, contributions and other transfer payments	1,800 449 1,263	20 449 1,263	1,820 449 1,263
(12) All other expenditures	269 201 232	1 1 232	270 202 232
(1-12) Total	21,500 18,846 17,306	11,009 9,133 8,127	32,509 27,979 25,433
(13) Less: receipts and revenues credited to the vote		95 74 25	95 74 25
Total net expenditures	21,500 18,846 17,306	10,914 9,059 8,102	32,414 27,905 25,408

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in *italic* type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Information		Total
	Department	Canada	
RECEIPTS—			
Budgetary—			
Charged to annual appropriations ..	12,459	9,059	21,518
Charged to statutory appropriations ..	6,387		6,387
Credited to appropriations		74	74
Credited to revenue	105	3,249	3,354
Total receipts	18,951	12,382	31,333
OUTLAYS—			
Budgetary—			
Operating	18,199	8,888	27,087
Capital	198	245	443
Grants, contributions and other			
transfer payments	449		449
Credited to revenue	105	3,249	3,354
Total outlays	18,951	12,382	31,333
Net receipts or net outlays (—)	nil	nil	nil

Revenues

	1972-73	1971-72
Department Comparative Summary		
Non-Tax Revenue—		
A Return on investments	362 33	854 81
B Proceeds from sales	1,753 42	1,830 00
C Services and service fees	2,504 10	4,159 01
D Refunds of previous years' expend- iture	10,193 62	27,386 92
E Miscellaneous	90,355 26	103,960 18
Total	\$105,168 73	\$138,190 92
Details		1972-73
Non-Tax Revenue—		
A Return on investments		362
B Proceeds from sales		1,754
C Services and service fees		2,504
D Refunds of previous years' expenditure		10,194
E Miscellaneous—Unclaimed wages under the Canada Labour (Standards) Code, \$91,527, revenue from Pension Plan \$2,578 less audit adjustment to Canada Pension Plan revenue \$3,750		90,355
Total		\$105,169

	1972-73	1971-72
Information Canada Comparative Summary		
Non-Tax Revenue—		
Privileges, licences and permits	45,331 71	85,523 73
Proceeds from sales	3,201,180 19	3,305,008 65
Refunds of previous years' expend- iture	2,716 16	12,795 01
Miscellaneous	178 15	235 49
Total	\$3,249,406 21	\$3,403,562 88

Appendix

Information Canada—Expositions Revolving Fund

(Authorized by Supply and Services Vote L149b, Appropriation Act No. 1, 1970)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Accounts receivable	\$126,043	\$204,549	Accounts payable and accrued liabilities	\$ 47,724	\$157,964
Inventory of production materials—at cost	52,605	37,162	Advances by departments and agencies of the Government of Canada	104,433	50,913
Capital assets—at cost			Advances from Canada as working capital (authorized \$1,750,000) ..	\$245,245	4,305
Machinery and equipment	179,576	175,153	Less: Replacement funds available for purchase of capital assets ...	87,891	48,810
Furniture and fixtures	112,707	109,741			
	292,283	284,894		157,354	(44,505)
Less: Accumulated provision for replacement ...	95,280	48,810	Equity of Canada in assets financed from parliamentary appropriations	311,933	311,933
	197,003	236,084	Deficit		
			Balance at beginning of year	\$ (1,490)	
			Net loss for the year	247,283	(1,490)
			Balance at end of year	245,793	(1,490)
	\$375,651	\$477,795		\$375,651	\$477,795

Certified correct:

J. C. DOUGLAS

Director

Approved:

G. R. D'AVIGNON

Director General

Information Canada

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of August 23, 1973 to the Minister responsible for Information Canada.

J. J. MACDONELL

Auditor General of Canada

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Sales		
Exhibits and displays	\$5,970,301	\$6,700,552
Cost of sales		
Direct		
Materials	645,499	742,522
Labour	508,776	550,185
Exhibit space rental costs	340,740	528,050
Customs, freight and duty	512,080	268,994
Travel and communications	57,266	170,889
Subcontracts	1,644,064	1,978,568
Indirect		
Project management	571,105	626,491
Shop production	652,385	597,660
Design and drafting	572,878	537,718
Receiving and shipping	191,566	190,447
Storage	63,496	58,733
	5,759,855	6,250,257
Administration expense	457,729	448,805
	6,217,584	6,699,062
Net loss (profit) for the year	\$ 247,283	\$ (1,490)

Ottawa, August 23, 1973.

THE HONOURABLE JOHN C. MUNRO,
MINISTER OF LABOUR,
OTTAWA.

Sir,

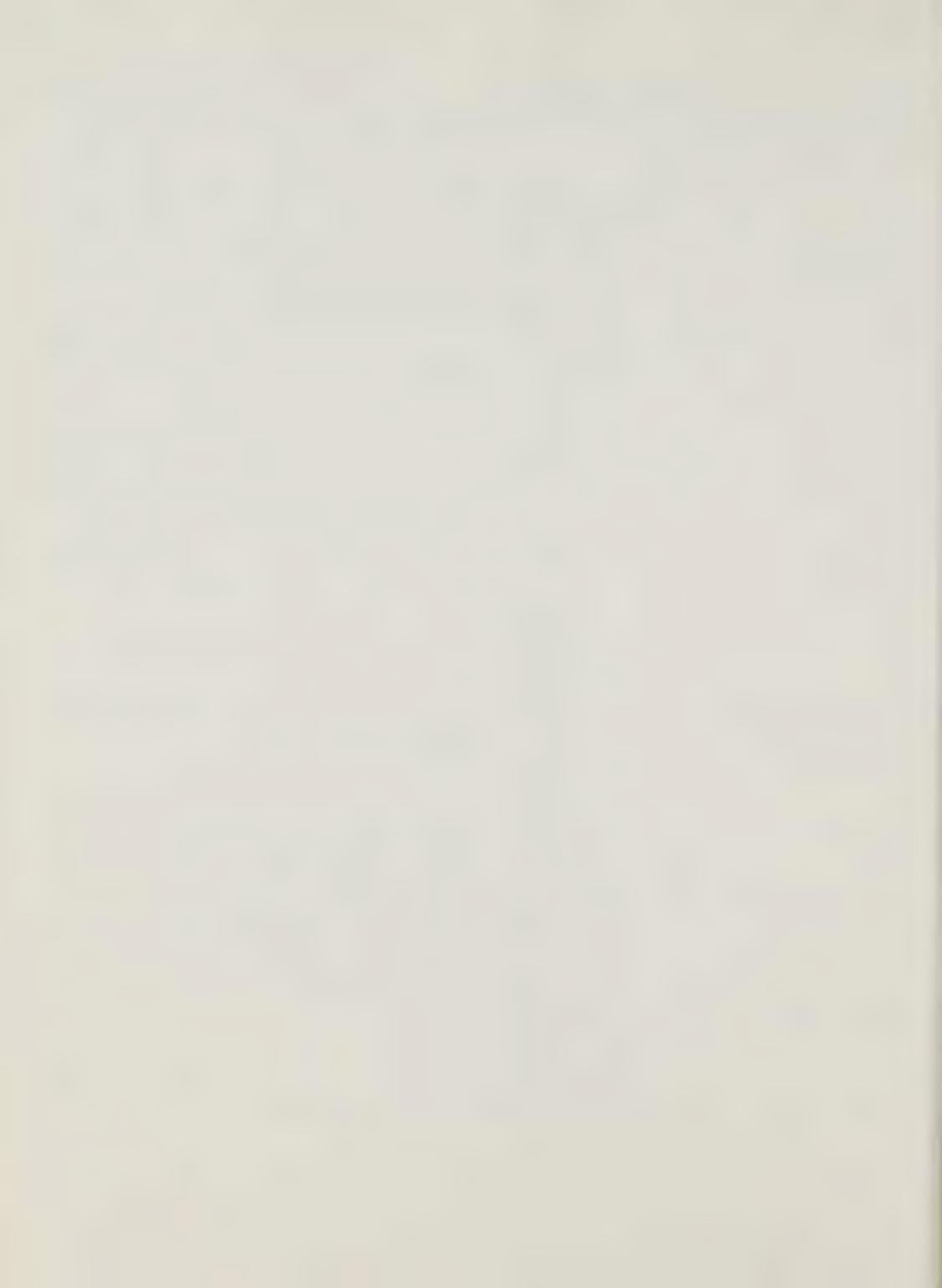
I have examined the balance sheet of the Information Canada—Expositions Revolving Fund as at March 31, 1973 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Information Canada—Expositions Revolving Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL

Auditor General of Canada.



SECTION 13

1972-73
PUBLIC ACCOUNTS

Manpower and Immigration

Department
Immigration Appeal Board
Unemployment Insurance Commission

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MANPOWER AND IMMIGRATION

Department

The Minister of Manpower and Immigration is responsible for four programs within the Department, for the Unemployment Insurance Commission and also for the Immigration Appeal Board.

The aims of the Department are:

- To further the economic growth of Canada by endeavouring to ensure that the supply of manpower matches the demand, qualitatively, quantitatively and geographically.
- To assist in the development of the Canadian economy by encouraging a flow of desirable immigrants, adaptable to the needs of the country and by controlling the entry or stay in Canada of non-immigrants.

Immigration Appeal Board

- The aims of the Board are to make available to persons who have been ordered deported from Canada or to persons in Canada whose relatives have been refused entry to Canada, an independent body to which they may appeal such decisions, not only on legal grounds but also on discretionary grounds.

Unemployment Insurance Commission

Objective

- To provide short-term financial relief and other assistance to workers eligible under the Unemployment Insurance Act, 1971 and to administer contracts entered into under the Government Annuities Act.

Appropriations and Expenditures

Vote				
	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures	\$15,222,000 00			
1b	569,000 00			
Transfer from Treasury Board Vote 10 student summer employment	1,415 00			
Transfer from Treasury Board Vote 15 public service bilingualism	158,000 00			
	15,950,415 00	15,888,953 70	61,461 30	13,692,044 89
St. Minister of Manpower and Immigration—Salary and motor car allowance	16,999 90	16,999 90		16,999 92
	15,967,414 90	15,905,953 60	61,461 30	13,709,044 81
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM				
5 Operating expenditures	\$244,519,000 00			
5a To extend the purposes of Manpower and Immigration Vote 5, Appropriation Act No. 3, 1972, to authorize payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act and to provide a further amount of	11,689,861 00			
5b To extend the purposes of Manpower and Immigration Vote 5, Appropriation Act No. 3, 1972, to authorize payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act; to provide for recoverable expenditures on behalf of the Unemployment Insurance Act 1971; to authorize the transfer of \$24,821,000 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1972, for the purposes of this Vote and to provide a further amount of	625,000 00			
Transfer from Vote 10	24,821,000 00			
Transfer from Treasury Board Vote 10 student summer employment	2,358,250 00			
Transfer from Treasury Board Vote 15 public service bilingualism	265,000 00			
	284,278,111 00	280,396,769 45	3,881,341 55	236,500,309 70
10 The grant listed in the Estimates and contributions including payments to employers in accordance with agreements entered into between the Minister of Manpower and Immigration and the employers in respect of Training-on-the-Job of workers; payments to Provinces under agreements entered into with the Provinces by the Minister of Manpower and Immigration in respect to any service supplied by the Provinces at the request of the Minister in connection with Training-on-the-Job of workers; payments to municipal and other public bodies and community organizations and private groups in accordance with agreements entered into between the Minister and such organizations in respect to projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	\$225,323,000 00			
10a	292,263,037 00			
10b To extend the purposes of Manpower and Immigration Vote 10, Appropriation Act No. 3, 1972, to authorize special travel payments to or in respect of persons, in accordance with regulations made by the Governor in Council, to enable such persons to avail themselves of the services provided by the Department of Manpower and Immigration	1 00			
Transfer from Treasury Board Vote 10 student summer employment	665,000 00			
	518,251,038 00			
Less transfer to Vote 5	24,821,000 00			
	493,430,038 00	402,916,367 01	90,513,670 99	339,448,012 48
Expenditures from appropriations not required for 1972-73				243 77
	777,708,149 00	683,313,136 46	94,395,012 54	575,948,565 95

Appropriations and Expenditures

Vote		1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
		\$	\$	\$	\$
Department—Concluded					
IMMIGRATION PROGRAM					
15	Program expenditures and contributions	\$27,205,000 00			
	15a	5,475,000 00			
	15b	621,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	30,830 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	137,000 00			
		33,468,830 00	31,591,603 76	1,877,226 24	22,656,724 48
Stat.	Write-off of active assets	443,175 24	443,175 24		
Stat.	Refunds of amounts credited to revenue in previous years	9,517 50	9,517 50		10,655 75
		33,921,522 74	32,044,296 50	1,877,226 24	22,667,380 23
PROGRAM DEVELOPMENT SERVICE PROGRAM					
20	Program expenditures, the grants listed in the Estimates and contributions	\$7,346,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	36,770 00			
		7,382,770 00	6,795,729 54	587,040 46	6,303,314 73
		834,979,856 64	738,059,116 10	96,920,740 54	618,628,305 72
Immigration Appeal Board					
25	Program expenditures	1,184,000 00	1,005,930 66	178,069 34	900,411 47
Unemployment Insurance Commission					
5	Annuities program—Expenditures	1,139,000 00	1,128,409 37	10,590 63	55,377,843 58
Stat.	Government annuities—Payment required to maintain reserve, Government Annuities Act (R.S. c. G-6)	1,786,722 76	1,786,722 76		1,255,386 65
Stat.	Fishing benefits	36,756,193 96	36,756,193 96		
Stat.	Ex gratia payment	231 16	231 16		
	Expenditures from appropriations not required for 1972-73				116,754,879 83
		39,682,147 88	39,671,557 25	10,590 63	173,388,110 06
	Total	875,846,004 52	778,736,604 01	97,109,400 51	792,916,827 25

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1972-73	15,906	4	3,101		19,003
	1971-72	13,709		2,655		16,364
DEVELOPMENT AND UTILIZATION OF MANPOWER	1972-73	683,313	2,555	18,762		699,520
	1971-72	575,949	885	17,489		592,553
IMMIGRATION	1972-73	32,044	597	5,733		37,180
	1971-72	22,667	825	5,206		27,048
PROGRAM DEVELOPMENT SERVICE	1972-73	6,796	1	1,221		8,016
	1971-72	6,303	16	997		7,284
Total department	1972-73	738,059	3,157	28,817		763,719
	1971-72	618,628	1,726	26,347		643,249
Immigration Appeal Board	1972-73	1,006	1	343		1,348
	1971-72	901		349		1,250
Unemployment Insurance Commission	1972-73	39,671		269		39,940
	1971-72	173,388	273	12,909		186,024
Grand total	1972-73	778,736	3,158	29,429		805,007
	1971-72	792,917	1,999	39,605		830,523

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
General administration	1,893	1,636	27	49			1,920	1,685
Financial and management services ..	7,554	7,154	72	65			7,626	7,219
Information services	860	841	1	4			861	845
Personnel services	1,378	1,308	7	16			1,385	1,324
Regional administration	4,005	4,687	14	61			4,019	4,748
Canada manpower and immigration council	155	85	1				156	85
	15,845	15,711	122	195			15,967	15,906
<i>Less: receipts credited to revenue ..</i>		4						4
<i>Add: services provided by other departments</i>	3,101	3,101					3,101	3,101
Total cost of program	18,946	18,808	122	195			19,068	19,003
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM								
Program administration	10,729	16,006	72	570			10,801	16,576
Employment and training services ..	273,049	263,738	428	83	493,430	402,916	766,907	666,737
	283,778	279,744	500	653	493,430	402,916	777,708	683,313
<i>Less: receipts credited to revenue ..</i>	30	2,555					30	2,555
<i>Add: services provided by other departments</i>	18,762	18,762					18,762	18,762
Total cost of program	302,510	295,951	500	653	493,430	402,916	796,440	699,520
IMMIGRATION PROGRAM								
Program administration	2,398	2,734	18	132		399	2,416	3,265
Recruitment and selection	13,481	13,769	106	182	5,983	4,241	19,570	18,192
Enforcement and control	11,845	10,320	91	263		4	11,936	10,587
	27,724	26,823	215	577	5,983	4,644	33,922	32,044
<i>Less: receipts credited to revenue ..</i>	465	597					465	597
<i>Add: accommodation provided by this department</i>	5,733	5,733					5,733	5,733
Total cost of program	32,992	31,959	215	577	5,983	4,644	39,190	37,180
PROGRAM DEVELOPMENT SERVICE PROGRAM								
Administration	514	318	5	3			519	321
Planning, evaluation and research ..	2,779	2,320	13	3	125	48	2,917	2,371
Manpower information and analysis ..	3,141	3,421	11	25			3,152	3,446
Training research and analysis	693	632	2	5	100	21	795	658
	7,127	6,691	31	36	225	69	7,383	6,796
<i>Less: receipts credited to revenue ..</i>		1						1
<i>Add: services provided by other departments</i>	1,221	1,221					1,221	1,221
Total cost of program	8,348	7,911	31	36	225	69	8,604	8,016
Immigration Appeal Board								
Administration and support services ..	1,164	992	20	14			1,184	1,006
<i>Less: receipts credited to revenue ..</i>		1						1
<i>Add: services provided by other departments</i>	343	343					343	343
Total cost of program	1,507	1,334	20	14			1,527	1,348
Unemployment Insurance Commission								
ANNUITIES PROGRAM								
Administration of contracts entered into under the Government Annuities Act	1,135	1,124	4	4			1,139	1,128

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Unemployment Insurance Commission—Concluded								
ANNUITIES PROGRAM—Concluded								
Deficiency under actuarial value of outstanding contracts					1,787	1,787	1,787	1,787
Fishing benefits					36,756	36,756	36,756	36,756
	1,135	1,124	4	4	38,543	38,543	39,682	39,671
Add: services provided by other departments	269	269					269	269
Total cost of program	1,404	1,393	4	4	38,543	38,543	39,951	39,940

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM			
Grant to Frontier College of Canada	50	50	25
Payments to provinces under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements	250	250	153
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives	535	506	315
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program	11,750	11,600	8,897
Payments of training allowances under sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act	155,330	146,167	161,333
Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder, including undischarged commitments under previous agreements	8,600	7,450	6,500
Payments to organizations or individuals in support of activities complementary to the program development and utilization of manpower	290	307	
Payments to provinces, municipal and other public bodies, community organizations and private groups under agreements entered into by the Minister of Manpower and Immigration with such bodies, organizations and groups in connection with the local initiatives program	259,123	195,046	83,716
Payments to municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals carrying on business for the purpose of gain in accordance with agreements entered into between the Minister and such bodies in respect of projects of a non-profit making nature undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the Community	1,000	46	
Payments to employers and provinces under agreements entered into by the Minister of Manpower and Immigration with employers and provinces in connection with the Training-on-the-Job Program	55,837	41,397	2,391
Transfer from Treasury Board Vote 10 Student Summer Employment	665	97	
<i>Expenditures not required for the current year</i>			76,143
	493,430	402,916	339,473
IMMIGRATION PROGRAM			
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants	5,833	4,494	1,337
Contributions to immigrant welfare organizations	150	150	90
	5,983	4,644	1,427
PROGRAM DEVELOPMENT SERVICE PROGRAM			
Grants for manpower research and development	50	39	57
Payments for research in accordance with section 6 of the Vocational Rehabilitation of Disabled Persons Act	75	9	27
Payments in accordance with section 10 of the Adult Occupational Training Act for Manpower Training research projects	100	21	67
	225	69	151
Total department	499,638	407,629	341,051
Unemployment Insurance Commission			
Annuities program			
Government Annuities—Deficiency under Actual Value of outstanding contracts	1,787	1,787	1,256
Unemployment Insurance—Fishing Benefits	36,756	36,756	
<i>Expenditures not required for the current year</i>			116,754
	38,543	38,543	118,010
Grand total	538,181	446,172	459,061

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Development and Utilization of Manpower Program	Immigra- tion Program	Program Develop- ment Service Program	Total Depart- ment	Immigra- tion Appeal Board	Unemployment Insurance Commission	Total
(1) Salaries and wages	10,386 <i>9,474</i>	73,599 73,095 <i>61,122</i>	21,759 20,653 <i>16,619</i>	4,485 4,193 <i>3,863</i>	110,229 108,512 <i>91,078</i>	877 801 <i>705</i>	955 1,030 <i>39,961</i>	112,061 110,343 <i>131,744</i>
(1) Other personnel costs	11 11 <i>9</i>	138 187 <i>165</i>	1,386 1,432 <i>1,189</i>	 4 <i>3</i>	1,535 1,634 <i>1,366</i>	 <i>1</i>	 4 <i>1,800</i>	1,535 1,638 <i>3,167</i>
(2) Transportation and communications	2,213 1,567 <i>1,315</i>	4,789 5,525 <i>3,720</i>	2,004 2,581 <i>1,717</i>	513 273 <i>318</i>	9,519 9,946 <i>6,970</i>	136 86 <i>95</i>	99 24 <i>5,438</i>	9,754 10,056 <i>12,503</i>
(3) Information	207 48 <i>57</i>	1,839 1,420 <i>2,251</i>	826 460 <i>554</i>	339 186 <i>457</i>	3,211 2,114 <i>3,319</i>	35 35 <i>8</i>	 <i>1,030</i>	3,246 2,149 <i>4,357</i>
(4) Professional and special services	2,132 2,225 <i>1,551</i>	202,031 198,137 <i>167,660</i>	919 722 <i>598</i>	1,535 1,796 <i>1,370</i>	206,617 202,880 <i>171,179</i>	55 30 <i>33</i>	60 53 <i>2,925</i>	206,732 202,963 <i>174,137</i>
(5) Rentals	216 299 <i>179</i>	152 329 <i>219</i>	53 84 <i>49</i>	28 40 <i>6</i>	449 752 <i>453</i>	3 1 	 <i>1,137</i>	452 753 <i>1,590</i>
(6) Purchased repair and upkeep	57 45 <i>46</i>	29 11 <i>12</i>	11 11 <i>3</i>	3 1 	100 68 <i>61</i>	4 4 <i>6</i>	 <i>77</i>	104 72 <i>144</i>
(7) Utilities, materials and supplies	602 939 <i>838</i>	1,153 1,034 <i>817</i>	287 383 <i>270</i>	171 198 <i>164</i>	2,213 2,554 <i>2,089</i>	51 34 <i>31</i>	19 13 <i>2,409</i>	2,283 2,601 <i>4,529</i>
(9) Construction and acquisition of machinery and equipment	122 195 <i>217</i>	500 653 <i>531</i>	215 577 <i>193</i>	31 36 <i>36</i>	868 1,461 <i>977</i>	20 14 <i>19</i>	4 4 <i>764</i>	892 1,479 <i>1,760</i>
(10) Grants, contributions and other transfer payments	 	493,430 402,916 <i>339,448</i>	5,983 4,644 <i>1,427</i>	225 69 <i>176</i>	499,638 407,629 <i>341,051</i>	 	38,543 38,543 <i>118,010</i>	538,181 446,172 <i>459,061</i>
(12) All other expenditures	21 6 <i>23</i>	48 6 <i>4</i>	479 497 <i>48</i>	53 <i>10</i>	601 509 <i>85</i>	3 1 <i>3</i>	2 <i>87</i>	606 510 <i>175</i>
(1-12) Total	15,967 15,906 <i>13,709</i>	777,708 683,313 <i>575,949</i>	33,922 32,044 <i>22,667</i>	7,383 6,796 <i>6,303</i>	834,980 738,059 <i>618,628</i>	1,184 1,006 <i>901</i>	39,682 39,671 <i>173,638</i>	875,846 778,736 <i>793,167</i>
(13) Less: receipts and revenues credited to the vote	 	 	 	 	 	 	250 	250
Total net expenditures	15,967 15,906 <i>13,709</i>	777,708 683,313 <i>575,949</i>	33,922 32,044 <i>22,667</i>	7,383 6,796 <i>6,303</i>	834,980 738,059 <i>618,628</i>	1,184 1,006 <i>901</i>	39,682 39,671 <i>173,388</i>	875,846 778,736 <i>792,917</i>

Amounts in roman type are 1972-73 appropriations.
Amounts in bold face type are 1972-73 expenditures.
Amounts in italic type are 1971-72 expenditures.

Departmental Summary (in thousands of dollars)

	Department	Immigration Appeal Board	Revolving Funds			Liability Accounts				Unemployment Insurance Commission	Total
			Assisted Passage Loans	Assisted Movement Loans	Advances to Posts and Loans to employees on posting Abroad	(Deposit and trust) Immigration Guarantee Fund	Suspense				
							General Suspense	Paylist Deductions			
RECEIPTS—											
Budgetary—											
Charged to annual appropriations	737,589	1,006								1,128	739,723
Charged to statutory appropriations	470									38,543	39,013
Credited to revenue	3,157	1									3,158
Non-budgetary—											
Interest receipts			72	1	90						163
Other income						2,380	129	6			2,515
Loans from										1,164,867	1,164,867
Loan repayments			1,536		111					310,000	311,647
Total receipts	741,216	1,007	1,608	1	201	2,380	129	6		1,514,538	2,261,086
OUTLAYS—											
Budgetary—											
Operating	328,969	992				1,451	130	6		1,124	332,672
Capital	1,461	14								4	1,479
Grants, contributions and other transfer payments ..	407,629									38,543	446,172
Credited to revenue	3,157	1									3,158
Non-budgetary—											
Loans to			315		168					1,164,867	1,165,350
Loan repayments			72		90					310,000	310,162
Total outlays	741,216	1,007	387		258	1,451	130	6		1,514,538	2,258,993
Net receipts or net outlays(—)	nil	nil	1,221	1	—57	929	—1	nil		nil	2,093

Revenues

Department Comparative Summary	1972-73	1971-72
Non-Tax Revenue—		
A Return on investments	90,191 51	287,136 01
Privileges, licenses and permits		44 78
B Proceeds from sales	6 00	14,078 29
C Services and service fees	25,444 91	18,008 02
D Refunds of previous years' expenditure	2,595,194 21	969,070 31
E Premium, discount and exchange	33 37	
F Miscellaneous	446,664 47	437,236 79
Total	<u>\$3,157,534 47</u>	<u>\$1,725,574 20</u>

1972-73

Details

Non-Tax Revenue—		
A Return on investments:		
Development and utilization of Manpower—		
Interest on manpower mobility loans \$178; rentals \$8,150	8,328	
Immigration—Interest on assisted passage loans to immigrants \$69,064; interest on loans to employees \$10,234, interest on Czechoslovakian student loans \$161; interest on settlers loans \$519; rentals \$1,886	81,864	90,192
B Proceeds from sales:		
Immigration—Sale of publications \$5	5	
Program Development—Sale of publications \$1	1	6
C Services and service fees:		
Immigration—Fees for special services rendered to transportation companies \$1,500; rebate on cable and telegram charges \$23,443; sundries \$502		25,445
D Refunds of previous years' expenditure:		
Administration	4,229	
Development and Utilization of Manpower—Refund of Canada manpower training allowances overpayments \$85,275; Canada manpower mobility allowances overpayments \$2,483; Canada manpower training purchases overpayments \$83,476; local initiative contracts overpayments \$1,441,261; cancelled cheques—Canada manpower training allowances and Canada manpower mobility programs \$694,347; Agricultural manpower agreements \$30,942; sundries \$205,306	2,543,090	
Immigration—Transportation assistance to Canadian citizens and settlers \$17,649; assistance to immigrants \$11,586; loans to Czechoslovakian students \$2,063; sundries \$14,997	46,295	
Program Development—Sundries \$1,080	1,080	
Immigration Appeal Board—Sundries \$500	500	2,595,194
E Premium, discount and exchange:		
Immigration—\$33		33
F Miscellaneous:		
Administration—Sundries \$50	50	
Development and utilization of Manpower—Rental of Vocational School \$3,600; sundries \$139	3,739	
Immigration—Deportation and detention expenses \$199,551; fines and forfeitures \$207,721; sundries \$35,603	442,875	446,664
Total		<u>\$3,157,534</u>

Unemployment Insurance Commission
Comparative Summary

	1972-73	1971-72
Non-Tax Revenue—		
Services and service fees		13,234 45
A Refunds of previous years' expenditure	26,436 48	3,140 40
B Miscellaneous	142,355 75	256,800 26
Total	<u>\$168,792 23</u>	<u>\$273,175 11</u>

Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure		26,436
B Miscellaneous: Fines \$121,354; unidentified items \$21,002		142,356
Total		<u>\$168,792</u>

Appendix I

Manpower and Immigration Working Capital Advance
for Advances to Posts and to Employees on Posting AbroadSTATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for preceding year)

	1973	1972
Opening balance April 1, 1972		\$204,284
Employee loans	\$167,921	\$122,338
Rental security deposits		3,250
Advances to posts	167,921	53,706
	\$310,656	179,294
Employee loan repayments	\$111,231	\$99,743
Rental security deposits refunded		35,619
Advances to posts credited	111,231	240,843
	\$199,425	\$142,735

Note—Advances for rental security deposits and posts abroad were transferred to the Department of External Affairs during 1971-72. Interest of \$10,234 was credited to Return on Investments. Interest receivable on loans at March 31, 1973 amounted to \$18,681.

BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Advances Employee loans	\$199,425	\$142,735	Working capital advance	\$199,425	\$142,735

Appendix 2

Assisted Movement Loans

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for preceding year)

	1973	1972
Opening balance April 1, 1972		\$335,030
Loans granted		328,636
		335,030
Loan repayments	\$662	\$3,130
Adjustment to control	300	
Loans written off		3,264
	962	6,394
	\$327,674	\$328,636

Note—Interest charged at the rate of 5¼% per annum amounted to \$178.29 and was credited to Return on Investments. Interest receivable to March 31, 1973 amounted to \$113,934.

BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Loans outstanding	\$327,674	\$328,636	Working capital advance	\$327,674	\$328,636

Appendix 3

Assisted Passage Loan Fund

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973

(With comparative figures for preceding year)

	1973	1972
Opening balance April 1, 1972	\$6,145,922	\$6,922,382
Loans granted	314,777	252,099
	6,460,699	7,174,481
Loan repayments	\$1,118,475	\$1,028,558
Loans written off	417,674	
	1,536,149	1,028,558
	\$4,924,550	\$6,145,923

Note—Interest of \$69,064 was credited to Return of Investments. This amount was reduced by \$3,236 representing an adjustment to the estimated portion of payments applied to principal in error, based on a sampling of accounts, reported in the year 1972. Interest receivable on loans at March 31, 1973 amounted to \$126,957. Under authority of Section 18 of the Financial Administration Act 2,513 loans were deleted.

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Loans outstanding	\$4,937,580	\$6,145,662	Working capital advance	\$4,924,550	\$6,145,923
Reconciliation	-13,030	261			
	\$4,924,550	\$6,145,923		\$4,924,550	\$6,145,923

SECTION 14

1972-73
PUBLIC ACCOUNTS

National Defence

Department
Defence Construction (1951) Limited

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NATIONAL DEFENCE

Department

Objectives

ADMINISTRATION PROGRAM—

To provide effective control and management of all activities of the Department;

To provide for the development and continuing review of defence policies;

To provide administrative and information services.

CANADIAN ARMED FORCES PROGRAM—

To ensure the security of Canada and to contribute to the maintenance of world peace.

DEFENCE RESEARCH PROGRAM—

To maintain and advance Canadian scientific and technological knowledge and analytical capability for defence.

MUTUAL AID PROGRAM—

To contribute to the common military costs of NATO and to provide material assistance to the armed forces of other NATO nations to strengthen their military capability.

CIVIL EMERGENCY MEASURES PROGRAM—

To enable the nation to survive and recover from war emergencies and peacetime disasters.

Defence Construction (1951) Limited—

Objective

To support the Department of National Defence in the field of construction and property maintenance.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures, the grants listed in the Estimates, and authority for total commitments, subject to allotment by the Treasury Board, of \$3,617,472,000 for the purposes of Votes 1, 5, 10, 15, 20, 25, and 30 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$1,788,788,000 will come due for payment in future years), authority to make payments from any of the said Votes to Provinces or Municipalities as contributions towards construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said votes.....	\$ 10,774,320 00			
Transfer from Treasury Board Vote				
10 student summer employment....	48,000 00			
	10,822,320 00	10,352,916 86	469,403 14	9,025,330 68
Stat. Minister of National Defence—Salary and motor car allowance.....	12,891 60	12,891 60		16,862 84
Stat. Annuity to the widow of the Honourable Norman McLeod Rogers and payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan.....	11,208 66	11,208 66		11,399 92
	299 90	299 90		
Stat. Refunds of amounts credited to revenue in previous years..	10,846,720 16	10,377,317 02	469,403 14	9,053,593 44
CANADIAN ARMED FORCES PROGRAM				
5 Operating expenditures and the grant listed in the Estimates.....	\$1,448,216,000 00			
5b.....	27,600,000 00			
Transfer from Treasury Board Vote				
5 contingencies.....	2,000,000 00			
Transfer from Treasury Board Vote				
10 student summer employment....	10,323,900 00			
	1,488,139,900 00	1,486,920,408 77	1,219,491 23	1,391,934,575 32
10 Capital expenditures.....	147,564,000 00	147,563,833 72	166 28	206,160,899 56
Stat. Payments under Parts I-IV of the Defence Services Pension Continuation Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contributions under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect of the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account.....	190,395,921 75	190,395,921 75		160,792,584 63
Stat. Canadian Forces Superannuation Account—Additional interest on the balance in the account.....	77,354,024 12	77,354,024 12		58,669,236 01
	34,737 54	34,737 54		117,659 01
Stat. Federal Court awards.....	1,903,488,583 41	1,902,268,925 90	1,219,657 51	1,817,674,954 53
DEFENCE RESEARCH PROGRAM				
15 Operating expenditures.....	\$ 39,287,000 00			
15b.....	456,165 00			
Transfer from Treasury Board Vote				
5 contingencies.....	340,000 00			
Transfer from Treasury Board Vote				
10 student summer employment....	33,920 00			
Transfer from Treasury Board Vote				
15 public service bilingualism.....	178,000 00			
	40,295,085 00	39,118,117 90	1,176,967 10	39,481,104 21
20 Contributions.....	7,500,000 00	7,213,049 58	286,950 42	7,499,745 94
	47,795,085 00	46,331,167 48	1,463,917 52	46,980,850 15

Appropriations and Expenditures—Concluded

Vote		1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
		\$	\$	\$	\$
MUTUAL AID PROGRAM					
25	Contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes in accordance with section 3 of the Defence Appropriation Act, 1950, not exceeding a total of \$15,680,000 including the present value of defence equipment or supplies or the cost of services made available by the Canadian Forces estimated in the amount of \$1,280,000 and provided by appropriations for those Forces in the current and former years in respect of which no amount shall be charged to this appropriation or paid into a special account.....	14,400,000 00	14,323,497 94	76,502 06	13,833,632 77
CIVIL EMERGENCY MEASURES PROGRAM					
30	Program expenditures and contributions.....	\$ 5,075,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	500,000 00			
		5,575,000 00	5,417,792 27	157,207 73	4,928,893 09
		1,982,105,388 57	1,978,718,700 61	3,386,687 96	1,892,471,923 98
Defence Construction (1951) Limited					
35	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.....	3,042,000 00	2,869,069 10	172,930 90	2,702,933 04
	Total.....	1,985,147,388 57	1,981,587,769 71	3,559,618 86	1,895,174,857 02

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1972-73	10,377	1	1,393		11,769
	1971-72	9,053	3	1,345		10,395
CANADIAN ARMED FORCES.....	1972-73	1,902,269	3,494	72,448	111,059	2,082,282 ⁽¹⁾
	1971-72	1,817,675	4,560	66,280	75,039	1,954,434 ⁽¹⁾
DEFENCE RESEARCH.....	1972-73	46,331	94	4,435	3,575	54,247
	1971-72	46,981	48	4,202	3,575	54,710
MUTUAL AID.....	1972-73	14,324	680			13,644 ⁽²⁾
	1971-72	13,834				13,834 ⁽²⁾
CIVIL EMERGENCY MEASURES.....	1972-73	5,418	54	695		6,059
	1971-72	4,929	6	674		5,597
Total department.....	1972-73	1,978,749	4,323	78,971	114,634	2,168,001
	1971-72	1,892,472	4,617	72,501	78,614	2,038,970
Defence Construction (1951) Limited.....	1972-73	2,869		7	10	2,886
	1971-72	2,703		7	10	2,720
Grand total.....	1972-73	1,981,588	4,323	78,978	114,644	2,170,887
	1971-72	1,895,175	4,617	72,508	78,624	2,041,690

NOTES: ⁽¹⁾Total cost of Programs in this column does not include expenditures from the Special Account which was established to receive revenues from the sale of surplus lands, buildings and materials. The expenditures from the Special Account were as follows:

	\$000
1972-73.....	24,235
1971-72.....	24,378

⁽²⁾Mutual Aid Program does not include activities funded from defence services programs of current and prior years as follows:

	\$000
1972-73.....	714
1971-72.....	478

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro- priations	Expendi- tures	Appro- priations	Expendi- tures	Appro- priations	Expendi- tures	Appro- priations	Expendi- tures
Department								
ADMINISTRATION PROGRAM								
Civilian control and policy management.....	5,038	5,456					5,038	5,456
Administrative services.....	3,477	2,689	525	535	13	13	4,015	3,237
Information services.....	1,128	1,019					1,128	1,019
Assistance to military associations, institutes and other organizations.....					666	665	666	665
	9,643	9,164	525	535	679	678	10,847	10,377
<i>Less: receipts credited to revenue.....</i>		1						1
<i>Add: services provided by other departments....</i>	1,393	1,393					1,393	1,393
Total cost of program.....	11,036	10,556	525	535	679	678	12,240	11,769
CANADIAN ARMED FORCES PROGRAM								
Protection of Canada.....	527,073	*530,000	60,315	*45,000			587,388	*575,000
North American defence.....	353,819	*353,000	44,909	*38,000			398,728	*391,000
Contribution to NATO collective defence measures.....	284,096	*284,000	40,450	*35,000			324,546	*319,000
Contribution to international stability.....	19,422	*19,000	1,431	*2,000			20,853	*21,000
National support and development.....	40,376	*44,000	728	*2,000			41,104	*46,000
Command, control and administration.....	104,157	*104,000	5,700	*6,000			109,857	*110,000
Military support services.....	288,968	*287,522	19,215	*43,798	400	400	308,583	*331,730
Military pensions, pension contributions and other benefits.....	258,751	258,751			8,999	8,999	267,750	267,750
	1,876,662	1,880,283	172,748	171,798	9,399	9,399	2,058,809	2,061,480
<i>Less: receipts and revenues credited to the vote.....</i>	130,137	134,977	25,184	24,234			155,321	159,211
	1,746,525	1,745,306	147,564	147,564	9,399	9,399	1,903,488	1,902,269
<i>Less: receipts credited to revenue.....</i>		4,000						4,000
<i>Add: services provided by other departments....</i>	72,448	72,448					72,448	72,448
<i>accommodation provided by this depart- ment.....</i>	111,059	111,059					111,059	111,059
Total cost of program.....	1,926,032	1,925,319	147,564	147,564	9,399	9,399	2,082,995	2,082,282
DEFENCE RESEARCH PROGRAM								
Laboratory applied research.....	23,050	20,787	2,420	2,638			25,470	23,425
Analytical support for defence.....	2,679	2,511	27	21			2,706	2,532
Defence scientific liaison and information services.....	1,599	1,339	75	39			1,674	1,378
Stimulation and support of defence research....	579	535	18	4	7,500	7,213	8,097	7,752
Administration and site services.....	9,441	10,777	924	551			10,365	11,328
	37,348	35,949	3,464	3,253	7,500	7,213	48,312	46,415
<i>Less: receipts and revenues credited to the vote</i>	72	84	445				517	84
	37,276	35,865	3,019	3,253	7,500	7,213	47,795	46,331
<i>Less: receipts credited to revenue.....</i>		90						90
<i>Add: services provided by other departments....</i>	4,435	4,435					4,435	4,435
<i>accommodation provided by this department</i>	3,575	3,575					3,575	3,575
Total cost of program.....	45,196	43,781	3,019	3,253	7,500	7,213	55,715	54,247
MUTUAL AID PROGRAM								
Financial contributions to NATO military activities.....					14,300	14,238	14,300	14,238
Transfers of equipment to NATO Nations.....					1,380	800	1,380	800
					15,680	15,038	15,680	15,038

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro- priations	Expendi- tures	Appro- priations	Expendi- tures	Appro- priations	Expendi- tures	Appro- priations	Expendi- tures
MUTUAL AID PROGRAM— <i>Concluded</i>								
Less: materiel drawn from service stocks.....					1,280	714	1,280	714
Less: receipts credited to revenue.....					14,400	14,324 680	14,400	14,324 680
Add: mutual aid activities funded from Canadian armed forces program current and prior years.....					1,280	714	1,280	714
Total cost of program.....					15,680	14,358	15,680	14,358
CIVIL EMERGENCY MEASURES PROGRAM								
Emergency measures (war).....	1,416	1,370					1,416	1,370
Financial support.....	58	47			3,000	3,000	3,058	3,047
Emergency measures (peace).....	37	16					37	16
Emergency Programs.....	1,017	955	47	30			1,064	985
	2,528	2,388	47	30	3,000	3,000 54	5,575	5,418 54
Less: receipts credited to revenue.....								
Add: services provided by other departments....	695	695					695	695
Total cost of program.....	3,223	3,083	47	30	3,000	2,946	6,270	6,059
Defense Construction (1951) Limited								
Procurement of major construction and maintenance of buildings and works.....	3,181	3,069					3,181	3,069
Less: receipts and revenues credited to the vote	139	200					139	200
	3,042	2,869					3,042	2,869
Add: services provided by other departments....	7	7					7	7
accommodation provided by this department	10	10					10	10
Total cost of program.....	3,059	2,886					3,059	2,886

*Estimated expenditures.

Grants, Contributions and Other Transfer Payments

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
	\$	\$	\$
Department			
ADMINISTRATION PROGRAM			
Civil Pensions and Annuities			
Mrs. Mary Whittington.....	200	200	200
Mrs. Eleanor F. Nixon.....	1,048	1,048	1,047
Mrs. Jessie Vernice Ward.....	949	395	949
Annuity to the widow of the Honourable Norman McLeod Rogers.....	5,000	5,000	5,000
Payments to dependants of certain members of the Royal Canadian Air Force Killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968).....	6,209 13,406	6,209 12,852	6,400 13,596
Assistance to Military Associations, Institutes and Other Organizations			
Conference of Defence Associations.....	67,800	67,800	67,800
Air Cadet League of Canada.....	60,000	60,000	60,000
Army Cadet League of Canada.....	60,000	60,000	60,000
Navy League of Canada.....	60,000	60,000	60,000
Naval Officers Association.....	13,500	13,500	13,500
Royal Canadian Air Force Association.....	18,000	18,000	18,000
Royal Canadian Navy Benevolent Fund.....	2,000	2,000	2,000
Royal Canadian Air Force Benevolent Fund.....	4,500	4,500	4,500
Rifle Associations			
Dominion of Canada.....	63,000	63,000	63,000
National Defence Headquarters.....	180	180	180
Alberta.....	2,025	2,025	2,025
British Columbia.....	2,025	2,025	2,025
Manitoba.....	2,025	2,025	2,025
New Brunswick.....	1,685	1,685	1,685
Nova Scotia.....	2,160	2,160	2,160
Ontario.....	4,590	4,590	4,590
Prince Edward Island.....	1,080	1,080	1,080
Quebec.....	3,375	3,375	3,375
Saskatchewan.....	1,485	1,485	1,485
Military, United Service Institutes and Others			
United Services Institute of Nova Scotia.....	611	611	611
United Services Officers Club of Charlottetown.....	475	475	475
United Service Institute of Quebec.....	383	383	383
Montreal United Services Institute.....	616	616	616
United Services Institute of Ottawa.....	328	328	328
Kingston United Services Institute.....	261	261	261
Peterborough United Services Institute.....	262	262	262
Royal Canadian Military Institute.....	1,975	1,975	1,975
Hamilton and District Officers Institute.....	920	920	920
Niagara Peninsula United Services Institute.....	301	301	301
London United Services Institute.....	381	381	381
Lake of the Woods United Services Institute.....	212	212	212
United Services Institute of Manitoba.....	347	347	347
United Services Institute of Regina.....	634	634	634
Moose Jaw Military Institute.....	272	272	272
Prince Albert United Services Institute.....	229	229	229
Alberta United Services Institute.....	896	896	896
Edmonton United Services Institute.....	725	725	725
United Services Institute of Vancouver.....	597	597	597
United Services Institute of Vancouver Island.....	568	568	568
Royal Military College Club of Canada.....	270	270	270
Canadian Universities—Military studies.....	280,000	279,486	280,239
International Institute for strategic studies.....	5,000 665,693	5,000 665,179	660,932
	679,099	678,031	674,528

Grants, Contributions and Other Transfer Payments—Concluded

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
	\$	\$	\$
CANADIAN ARMED FORCES PROGRAM			
Transitional grant to the Province of New Brunswick in respect of the Town of Oromocto.....	400,000	400,000	600,000
Payments under Parts I-IV of the Defence Services Pension Continuation Act.....	8,999,186	8,999,186	9,084,009
	9,399,186	9,399,186	9,684,009
DEFENCE RESEARCH PROGRAM			
Industrial research contributions—to foster defence research in Canadian industry by supporting selected applied research programs.....	4,500,000	4,213,050	4,499,746
University research contributions.....	3,000,000	2,990,000	3,000,000
Contribution to the Arctic Institute of North America.....		10,000	
	7,500,000	7,213,050	7,499,746
MUTUAL AID PROGRAM			
Contributions to NATO infrastructure and military budgets.....	14,300,000	14,238,129	13,751,839
Material procured for transfer as mutual aid.....	100,000	85,369	81,794
	14,400,000	14,323,498	13,833,633
CIVIL EMERGENCY MEASURES PROGRAM			
Contributions to provinces and municipalities for civil defence purposes.....	3,000,000	3,000,000	3,000,000
Total department.....	34,978,285	34,613,765	34,691,916

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Canadian Armed Forces Program	Defence Research Program	Mutual Aid Program	Civil Emergency Measures Program	Total Department	Defence Construction (1951) Limited	Total
(1) Salaries and wages.....	6,365 6,113 5,689	278,716 275,956 270,449	23,841 23,038 23,346		1,738 1,595 1,135	310,660 306,702 300,619		310,660 306,702 300,619
(1) Other personnel costs.....	229 176 100	5,850 7,546 8,238	504 404 336		7 6 6	6,596 8,132 8,674		6,590 8,132 8,674
(1) Pay of the forces.....		783,705 795,363 739,990				783,705 795,363 739,990		783,705 795,363 739,990
(1) Other personnel costs.....		57,132 43,479 32,338				57,132 43,479 32,338		57,132 43,479 32,338
(1) Government contribution to military pension funds.....		181,397 181,397 151,709				181,397 181,397 151,709		181,397 181,397 151,709
(2) Transportation and Communications.....	496 421 475	92,669 87,126 94,910	957 1,351 1,051		280 264 214	94,402 89,162 96,650		94,402 89,162 96,650
(3) Information.....	169 150 187	4,878 6,644 5,868	64 56 55		70 74 105	5,181 6,924 6,215		5,181 6,924 6,215
(4) Professional and special services....	2,223 1,796 1,582	57,193 62,368 62,099	7,799 7,324 7,336		313 253 261	67,528 71,741 71,276		67,528 71,741 71,276
(5) Rentals.....	16 27 12	12,478 13,870 10,275	558 499 400			13,052 14,396 10,687		13,052 14,396 10,687
(6) Purchased repair and upkeep.....		109,103 120,087 108,811	616 565 690		61 70 61	109,780 120,722 109,562		109,780 120,722 109,562
(7) Utilities, materials and supplies....	117 131 61	224,917 213,678 199,420	3,166 2,638 3,374		55 61 79	228,255 216,508 202,934		228,255 216,508 202,934
(8) Construction and acquisition of land, buildings and equipment....		31,402 33,921 55,207	1,024 1,004 610		37 32 43	32,463 34,957 56,108		32,463 34,957 56,108
(9) Construction and acquisition of machinery and equipment.....	425 840	128,872 129,422 162,404	2,181 2,249 2,474		10 58 24	131,488 132,569 164,902		131,488 132,569 164,902
(10) Grants, contributions and other transfer payments.....	679 678 674	9,399 9,399 9,684	7,500 7,213 7,500	14,400 14,324 13,834	3,000 3,000 3,000	34,978 34,614 34,692		34,978 34,614 34,692
(11) Public debt charges.....		77,354 77,354 58,669				77,354 77,354 58,669		77,354 77,354 58,669

Net Expenditure by Program and Standard Object—*Concluded*

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Canadian Armed Forces Program	Defence Research Program	Mutual Aid Program	Civil Emergency Measures Program	Total Department	Defence Construction (1951) Limited	Total
(12) All other expenditures.....	128 45 <i>25</i>	3,744 3,866 <i>4,016</i>	102 74 <i>77</i>		4 5 <i>7</i>	3,978 3,990 <i>4,125</i>	3,042 2,869 <i>2,703</i>	7,020 6,859 <i>6,828</i>
(1-12) Total.....	10,847 10,377 <i>9,053</i>	2,058,809 2,061,476 <i>1,974,087</i>	48,312 46,415 <i>47,247</i>	14,400 14,324 <i>13,834</i>	5,575 5,418 <i>4,929</i>	2,137,943 2,138,010 <i>2,049,150</i>	3,042 2,869 <i>2,703</i>	2,140,985 2,140,879 <i>2,051,853</i>
(13) <i>Less:</i> receipts and revenues credited to the vote.....		155,321 159,207 <i>156,412</i>	517 84 <i>266</i>			155,838 159,291 <i>156,678</i>		155,838 159,291 <i>156,678</i>
Total net expenditures.....	10,847 10,377 <i>9,053</i>	1,903,488 1,902,269 <i>1,817,675</i>	47,795 46,331 <i>46,981</i>	14,400 14,324 <i>13,834</i>	5,575 5,418 <i>4,929</i>	1,982,105 1,978,719 <i>1,892,472</i>	3,042 2,869 <i>2,703</i>	1,985,147 1,981,588 <i>1,895,175</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in **bold face** type are 1972-73 expenditures.Amounts in *italic* type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Surplus Crown Assets Account	Defence Construction (1951) Limited	Total
RECEIPTS—				
Budgetary—				
Charged to annual appropriations.....	1,710,910		2,869	1,713,779
Charged to statutory appropriations.....	267,809			267,809
Credited to appropriations.....	159,295		200	159,495
Credited to revenue.....	4,323			4,323
Non-budgetary—				
Sales by.....	2,204	16,723		18,927
Loan repayments.....	285			285
Total receipts.....	2,144,826	16,723	3,069	2,164,618
OUTLAYS—				
Budgetary—				
Operating.....	1,927,784		3,069	1,930,853
Capital.....	175,616			175,616
Grants, contributions and other transfer payments.....	34,614			34,614
Credited to revenue.....	4,323			4,323
Non-budgetary—				
Capital expenditures.....	3	24,234		24,237
Total outlays.....	2,142,340	24,234	3,069	2,169,643
Net receipts or net outlays (—).....	2,486	—7,511	nil	—5,025

Revenues

	1972-73	1971-72
Department Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	992,190 41	1,086,455 15
B Refunds of previous years' expenditure.....	2,775,191 51	2,974,818 61
C Miscellaneous.....	462,406 84	508,054 57
Total.....	\$4,229,788 76	\$4,569,323 33

1972-73

Details

Non-Tax Revenue—		
A Return on investments:		
Interest on mortgages arranged by Central Mortgage and Housing Corporation.....	987,859	
Sundries.....	4,331	
		992,190
B Refunds of previous years' expenditure:		
Refunds by the Government of the United States in respect of Canadian Forces contracts \$534,876; refunds on Canadian Forces contracts resulting from adjustments and final audit \$960,755; refund by the Government of West Germany in respect of contributions to Infrastructure, \$680,288; miscellaneous refunds \$599,273....		2,775,192
C Miscellaneous:		
Pensions contributions, Defence Services Pension Continuation Act.....	64,915	
Miscellaneous interest and premiums.....	397,492	
		462,407
Total.....		\$4,229,789

1972-73 1971-72

Defence Research Board
Comparative Summary

Non-Tax Revenue—		
D Return on investments.....	194 91	1,059 12
E Refunds of previous years' expenditure.....	91,482 20	44,999 31
F Miscellaneous.....	2,235 00	1,672 83
Total.....	\$93,912 11	\$47,731 26

1972-73

Details

Non-Tax Revenue—		
D Return on investments.....		195
E Refunds of previous years' expenditure:		
Unexpended balance of extramural research grants, \$4,043; refunds resulting from adjustments to contracts \$57,618; sundries \$29,821.....		91,482
F Miscellaneous.....		2,235
Total.....		\$ 93,912

Appendix 1

Canadian Forces Superannuation Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1973

Balance as at March 31, 1972.....	3,960,102,370
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RECEIPTS

Contributions by personnel.....	44,057,390
Contributions by the government.....	78,952,878
Actuarial liability adjustments.....	213,500,000
Interest.....	162,982,629
Other.....	45,393
	499,538,290

\$4,459,640,660

DISBURSEMENTS

Pension and retiring allowance payments.....	114,605,782
Cash termination allowance and return of contributions.....	5,329,150
Transfer to public service superannuation account (Treasury Board).....	422,242
Other.....	29,056
	120,386,230
Balance as at March 31, 1973.....	4,339,254,430

\$4,459,640,660

Appendix 2

Regular Forces Death Benefit Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1973

Balance as at March 31, 1972.....	22,091,568
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RECEIPTS

Contributions by participants.....	2,336,264
Government's contribution.....	519,579
Single premiums payable by the Government in respect of Regular Forces participants who become entitled to a basic benefit of \$500 without contribution.....	49,097
Interest.....	896,564
	3,801,504

\$ 25,893,072

DISBURSEMENTS

Benefits paid in respect of participants who at the time of death were members of the Regular Forces or who were elective Regular Forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act.....	3,117,472
Balance as at March 31, 1973.....	22,775,600

\$ 25,893,072

SECTION 15

1972-73
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

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NATIONAL HEALTH AND WELFARE

Department

Objectives

- To provide central direction, management and service to the department.
- To promote, develop and implement measures on a national scale to deal with the various aspects of drug use, misuse and abuse.
- To make accessible high quality health services to all Canadians.
- To promote, improve and preserve the health of the Canadian citizens whose care, by legislation or custom, has been assigned to the department.
- To protect the Canadian consumer from health hazards and fraud in the manufacture, importation, advertising and sale of foods, drugs, cosmetics, medical devices and hazardous products.
- To determine the adverse effects of environmental factors on the health of Canadians and to develop and stimulate the use of methods of control and eliminate these factors.
- To develop and implement preventive, diagnostic, quality control and other measures directed to communicable disease agents.
- To promote and improve the social security and social welfare of the people of Canada.
- To encourage, promote and develop fitness, amateur sport and physical recreation for Canadians.

NOTE: In 1972-73 the Department was reorganized by the establishment of a new Program for the Non-Medical Use of Drugs and by transferring the functions of the Health Services Program to various other Programs of the Department; the 1971-72 figures have been adjusted accordingly for comparative purposes.

Medical Research Council

Objective

- To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department ADMINISTRATION PROGRAM				
1 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and contributions	\$ 7,758,000 00			
1b	800,000 00			
Transfer from Treasury Board Vote 10 student summer employment	542,500 00			
Transfer from Treasury Board Vote 15 public service bilingualism	419,000 00			
	9,519,500 00	8,999,019 42	520,480 58	8,253,870 37
Stat. Minister of National Health and Welfare — Salary and motor car allowance	16,999 93 9,536,499 93	16,999 93 9,016,019 35	520,480 58	16,999 92 8,270,870 29
NON-MEDICAL USE OF DRUGS PROGRAM				
5 Program expenditures, the grant listed in the Estimates and contri- butions	\$ 4,698,000 00			
5a	2,850,000 00			
Transfer from Treasury Board Vote 10 student summer employment	713,500 00			
	8,261,500 00	6,571,932 90	1,689,567 10	3,810,315 37
HEALTH INSURANCE AND RESOURCES PROGRAM				
10 Operating expenditures	\$ 3,575,000 00			
Transfer from Treasury Board Vote 10 student summer employment	42,800 00			
	3,617,800 00	3,456,920 91	160,879 09	2,910,530 48
15 The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of \$2,270,629 for contributions for the training of health personnel, \$5,428,720 for contributions for public health research and demonstrations and \$4,748,326 for contributions for the improvement of health services	\$10,997,000 00			
15b	337,675 00			
	11,334,675 00	10,678,735 72	655,939 28	14,965,712 36
Stat. Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8) . .	960,520,363 96	960,520,363 96		844,578,317 92
Stat. Contributions to the provinces under the Medical Care Act (R.S. c. M-8)	630,803,026 00	630,803,026 00		576,461,572 00
Stat. Contributions to the provinces pursuant to the Health Resources Fund Act (R.S. c. H-4)	37,000,000 00 1,643,275,864 96	37,000,000 00 1,642,459,046 59	816,818 37	37,000,000 00 1,475,916,132 76
MEDICAL SERVICES PROGRAM				
20 Program expenditures, contributions and authority to spend revenue received during the year	\$51,538,000 00			
20b	150,000 00			
Transfer from Treasury Board Vote 5 contingencies	558,000 00			
Transfer from Treasury Board Vote 10 student summer employment	514,400 00			
	52,760,400 00	50,894,064 04	1,866,335 96	49,933,936 88
HEALTH PROTECTION PROGRAM				
25 Operating expenditures and authority to spend film monitoring revenue received during the year	\$25,883,000 00			
Transfer from Treasury Board Vote 10 student summer employment	42,800 00			
	25,925,800 00			
Less transfer to Vote 30	550,000 00			
	25,375,800 00	25,356,083 42	19,716 58	24,332,183 13
30 Capital expenditures	\$ 5,119,000 00			
30b To authorize the transfer of \$550,000 from National Health and Welfare Vote 25, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of	250,000 00			
Transfer from Vote 25	550,000 00			
	5,919,000 00	5,913,668 32	5,331 68	

Appropriations and Expenditures—Concluded

Vote	1972-73		1972-73		Unexpended		1971-72	
	Appropriations		Expenditures		Balances		Expenditures	
	\$		\$		\$		\$	
HEALTH PROTECTION PROGRAM—Concluded								
Stat. Refunds of amounts credited to revenue in previous years		3,463 83		3,463 83				6,321 50
		31,298,263 83		31,273,215 57		25,048 26		24,338,504 63
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM								
35 Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan	\$18,973,000 00							
35a	850,000 00							
35b To authorize the transfer of \$1,992,000 from National Health and Welfare Vote 40, Appropriation Act No. 3, 1972 and to provide a further amount of	417,000 00							
Transfer from Vote 40	1,992,000 00							
Transfer from Treasury Board Vote 10 student summer employment	58,700 00							
		22,290,700 00		22,097,094 19		193,605 81		17,467,715 42
40 The grants listed in the Estimates and contributions ..	\$12,444,000 00							
40a	2,685,000 00							
40b	1 00							
		15,129,001 00						
Less transfer to Vote 35	1,992,000 00							
		13,137,001 00		8,750,421 96		4,386,579 04		5,943,165 55
Stat. Family allowances payments (R.S. c. F-1)	548,623,395 98			548,623,395 98				554,407,333 53
Stat. Youth allowances payments (R.S. c. Y-1)	59,209,421 26			59,209,421 26				59,654,007 00
Stat. Old age assistance and blind and disabled persons allowances — Payments of federal share	4,324,338 89			4,324,338 89				4,556,593 92
Stat. Canada assistance plan — Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act (R.S. c. U-1)	476,636,804 39			476,636,804 39				457,125,502 74
Stat. Refunds of amounts credited to revenue in previous years	1,728 19			1,728 19				
		1,124,223,389 71		1,119,643,204 86		4,580,184 85		1,099,154,318 16
FITNESS AND AMATEUR SPORT PROGRAM								
45 Operating expenditures and authority to increase from \$7,200,000 to \$7,500,000 the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act	\$ 1,149,000 00							
45a To extend the purposes of National Health and Welfare Vote 45, Appropriation Act No. 3, 1972 to authorize payments in the amount of \$1,000,000 for the purposes of the Fitness and Amateur Sport Act, and to provide a further amount of	1,000,000 00							
45b To increase from \$7,500,000 to \$7,975,000 the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act....	1 00							
Transfer from Treasury Board Vote 10 student summer employment	1,198,800 00							
		3,347,801 00		3,276,028 93		71,772 07		1,337,847 59
Stat. Fitness and Amateur Sport Act — Payments (R.S. c. F-25)	7,945,209 64			7,945,209 64				7,198,208 35
		11,293,010 64		11,221,238 57		71,772 07		8,536,055 94
		2,880,648,929 07		2,871,078,721 88		9,570,207 19		2,669,960,134 03
Medical Research Council								
50 Operating expenditures	\$ 540,000 00							
50b	108,000 00							
Transfer from Treasury Board Vote 15 public service bilingualism	325 00							
		648,325 00		622,221 25		26,103 75		472,973 22
55 The grants listed in the Estimates	37,460,000 00			37,460,000 00				35,642,000 00
		38,108,325 00		38,082,221 25		26,103 75		36,114,973 22
Total		2,918,757,254 07		2,909,160,943 13		9,596,310 94		2,706,075,107 25

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1972-73	9,016	134	2,157		11,039
	1971-72	8,271	27	1,755		9,999
NON-MEDICAL USE OF DRUGS	1972-73	6,572	31	218		6,759
	1971-72	3,810		203		4,013
HEALTH INSURANCE AND RESOURCES	1972-73	1,642,459	316	846		1,642,989
	1971-72	1,475,916	469	696		1,476,143
MEDICAL SERVICES	1972-73	50,894		10,874	2,274	64,042
	1971-72	49,934		9,323	2,062	61,319
HEALTH PROTECTION	1972-73	31,273	1,495	9,650		39,428
	1971-72	24,339	1,179	6,876		30,036
INCOME SECURITY AND SOCIAL ASSISTANCE	1972-73	1,119,643	36	8,113		1,127,720
	1971-72	1,099,154	8	7,538		1,106,684
FITNESS AND AMATEUR SPORT	1972-73	11,222	70	209		11,361
	1971-72	8,536	115	187		8,608
Total department	1972-73	2,871,079	2,082	32,067	2,274	2,903,338
	1971-72	2,669,960	1,798	26,578	2,062	2,696,802
Medical Research Council	1972-73	38,082	271	111		37,922
	1971-72	36,115	76	98		36,137
Grand total	1972-73	2,909,161	2,353	32,178	2,274	2,941,260
	1971-72	2,706,075	1,874	26,676	2,062	2,732,939

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Departmental executive	2,148	1,821	17		400	206	2,565	2,027
Advisory and support services	7,022	7,119	60				7,082	7,119
Expenditures chargeable to the Canada pension plan account (for services normally rendered by other departments free of charge)								
	6	6					6	6
	9,176	8,946	77		400	206	9,653	9,152
Less: receipts and revenues credited to the vote	116	136					116	136
	9,060	8,810	77		400	206	9,537	9,016
Less: receipts credited to revenue . .	134	134					134	134
Add: services provided by other departments	2,157	2,157					2,157	2,157
Total cost of program	11,083	10,833	77		400	206	11,560	11,039
NON-MEDICAL USE OF DRUGS PROGRAM								
Abuse of drugs	2,139	1,301	15		5,482	4,640	7,636	5,941
Use of tobacco	626	631					626	631
	2,765	1,932	15		5,482	4,640	8,262	6,572
Less: receipts credited to revenue . .	31	31					31	31
Add: services provided by other departments	218	218					218	218
Total cost of program	2,952	2,119	15		5,482	4,640	8,449	6,759
HEALTH INSURANCE AND RESOURCES PROGRAM								
Program management	474	738	2				476	738
Ensuring the provision of hospital care services	274	182	1		960,520	960,520	960,795	960,702
Ensuring the provision of medical care services	132	137			630,803	630,803	630,935	630,940
Health manpower development	230	385			39,206	39,156	39,436	39,541
Improvement in quality and efficiency of health services	1,730	1,412	10		9,129	8,523	10,869	9,935
Child and adult health services	765	603					765	603
	3,605	3,457	13		1,639,658	1,639,002	1,643,276	1,642,459
Less: receipts credited to revenue . .	316	316					316	316
Add: services provided by other departments	846	846					846	846
Total cost of program	4,135	3,987	13		1,639,658	1,639,002	1,643,806	1,642,989
MEDICAL SERVICES PROGRAM								
Administration	4,057	4,049	50	213			4,107	4,262
Civil aviation medicine	385	482	1	7			386	489
Public service health	2,061	2,359	21	29			2,082	2,388
Indian health services	36,144	37,514	2,264	2,768	505	421	38,913	40,703
Northern health services	11,896	13,357	1,744	1,509	80	168	13,720	15,034
Immigration medical services	1,515	1,389	4	2			1,519	1,391
Quarantine and regulatory services . .	892	1,019	5	8			897	1,027
Prosthetic services	2,313	2,221		1			2,313	2,222
Emergency health services	547	508			150	150	697	658
	59,810	62,898	4,089	4,537	735	739	64,634	68,174
Less: receipts and revenues credited to the vote	11,874	17,280					11,874	17,280
	47,936	45,618	4,089	4,537	735	739	52,760	50,894
Add: services provided by other departments	10,874	10,874					10,874	10,874
accommodation provided by this department	2,274	2,274					2,274	2,274
Total cost of program	61,084	58,766	4,089	4,537	735	739	65,908	64,042

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
HEALTH PROTECTION PROGRAM								
Administration	3,506	3,456	4,956	4,952			8,462	8,408
Pre-marketing control	3,242	3,236	3	3			3,245	3,239
Surveillance	4,955	4,945	234	234			5,189	5,179
Enforcement	2,040	2,036	59	59			2,099	2,095
Research	4,833	4,823	392	391			5,225	5,214
Education	1,168	1,166	21	21			1,189	1,187
Environmental health services	3,215	3,312	221	221			3,436	3,533
Canadian communicable disease centre	2,500	2,495	33	33			2,533	2,528
	25,459	25,469	5,919	5,914			31,378	31,383
Less: receipts and revenues credited to the vote	80	110					80	110
	25,379	25,359	5,919	5,914			31,298	31,273
Less: receipts credited to revenue ..	1,495	1,495					1,495	1,495
Add: services provided by other departments	9,650	9,650					9,650	9,650
Total cost of program	33,534	33,514	5,919	5,914			39,453	39,428
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM								
Social insurance	8,986	8,108					8,986	8,108
Income maintenance	18,410	18,289			609,889	609,889	628,299	628,178
Social assistance	2,460	2,347			482,397	482,111	484,857	484,458
International and emergency welfare services	430	472					430	472
National welfare grants	1,101	1,002			9,646	5,546	10,747	6,548
	31,387	30,218			1,101,932	1,097,546	1,133,319	1,127,764
Less: receipts and revenues credited to the vote	9,096	8,121					9,096	8,121
	22,291	22,097			1,101,932	1,097,546	1,124,223	1,119,643
Less: receipts credited to revenue ..	36	36					36	36
Add: services provided by other departments	8,113	8,113					8,113	8,113
Total cost of program	30,368	30,174			1,101,932	1,097,546	1,132,300	1,127,720
FITNESS AND AMATEUR SPORT PROGRAM								
Program management	2,348	2,277					2,348	2,277
Fitness and amateur sport payments					8,945	8,945	8,945	8,945
	2,348	2,277			8,945	8,945	11,293	11,222
Less: receipts credited to revenue ..	70	70					70	70
Add: services provided by other departments	209	209					209	209
Total cost of program	2,487	2,416			8,945	8,945	11,432	11,361
Medical Research Council								
Administration	599	593	49	29			648	622
Grants and scholarships					37,460	37,460	37,460	37,460
	599	593	49	29	37,460	37,460	38,108	38,082
Less: receipts credited to revenue ..	271	271					271	271
Add: services provided by other departments	111	111					111	111
Total cost of program	439	433	49	29	37,460	37,460	37,948	37,922

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
ADMINISTRATION PROGRAM			
Health and welfare contributions for research and demonstration activities in the field of mental retardation	400	206	337
	400	206	337
NON-MEDICAL USE OF DRUGS PROGRAM			
Street agency and drug research projects	632	624	
Contributions to support innovative projects dealing with the non-medical use of drugs	3,750	3,664	1,330
Contributions to support research sociological studies dealing with the non-medical use of drugs	1,100	352	
<i>Expenditures not required for the current year</i>			400
	5,482	4,640	1,730
HEALTH INSURANCE AND RESOURCES PROGRAM			
Grant to Canadian Foundation on Alcohol and Drug dependencies	15	15	15
Grant to Canadian Mental Health Association	25	25	25
Grant to Canadian Paraplegic Association	15	15	15
Grant to Canadian Public Health Association	8	8	7
Grant to Canadian Red Cross Society	10	10	10
Grant to Canadian Tuberculosis and Respiratory Disease Association	20	20	20
Grant to Health League of Canada	14	14	15
Grant to St John Ambulance Association	20	20	20
Grant to Traffic Injury Research Foundation	25	25	25
Grant to Victorian Order of Nurses	20	20	20
Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act	960,520	960,520	844,578
Contributions to the provinces under the Medical Care Act	630,803	630,803	576,462
Contributions to the provinces pursuant to the Health Resources Fund Act	37,000	37,000	37,000
Contributions to provinces and territories to assist in an extended program for the training of health and hospital personnel, and commitments for the current fiscal year not to exceed a total amount of \$2,270,629 to be allocated as follows:			
Newfoundland	63	59	57
Prince Edward Island	21	21	21
Nova Scotia	85	85	83
New Brunswick	71	71	69
Quebec	588	588	
Ontario	808	805	730
Manitoba	107	103	103
Saskatchewan	101	99	98
Alberta	178	165	118
British Columbia	238	160	156
Northwest Territories	7		6
Yukon Territory	4		
	2,271	2,156	1,441
<i>Less—Estimated amount required for commitments to fall due during the fiscal year as detailed above but not required for payments</i>	65		
	2,206	2,156	1,441
Contributions to the provinces in support of research and demonstrations in the field of public health, and commitments for the current fiscal year not to exceed a total amount of \$5,428,720	5,009	4,799	4,551
Contributions to persons and organizations to support activities of national importance for the improvement of health services, and commitments for the current fiscal year not to exceed a total amount of \$4,748,326	3,948	3,552	3,027
<i>Expenditures not required for the current year</i>			5,775
	1,639,658	1,639,002	1,473,006
MEDICAL SERVICE PROGRAM			
Indian health services—Payments to hospitals and other institutions which care for Indians and Eskimos as contributions toward the construction of hospitals and related facilities	505	421	201
Northern health services—Payments to hospitals and other institutions which care for Indians and Eskimos as contributions toward the construction of hospitals and related facilities	80	168	362
Emergency health services—Contribution to the St John Ambulance Association, the priory of Canada, to assist in the promotion and teaching of first aid	150	150	300
	735	739	863
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM			
Family allowances payments	548,623	548,623	554,407
Youth allowances payments	59,209	59,209	59,654
Family assistance, in respect of children of immigrants and settlers	2,057	2,057	2,180
Grants to assist in the development of provincial, municipal and voluntary family planning services and for specific projects in this area	1,150	1,150	450

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—Concluded			
Grants to welfare organizations—			
Canadian National Institute for the Blind	55	55	55
L'Association Canadienne Française des aveugles	6	6	6
L'Institut Nazareth de Montréal	4	4	4
Canadian Association for the mentally retarded	40	40	40
Montreal Association for the Blind	4	4	4
Canadian Safety Council	50	50	50
Canadian Rehabilitation Council for the Disabled	40	40	40
Canadian Council on children and youth	10	10	10
Canadian Council on social development	275	275	205
Canadian Conference on social welfare	5	5	
International Conference on social welfare	5	5	
Contributions to provinces under agreements entered into, in respect of guaranteed income experimental projects	262		
Contributions to provinces, persons and organizations for the purpose of developing and implementing a welfare management information system	24		
Canada assistance plan—payments to the provinces including residual payments under the Unemployment Assistance Act	476,637	476,637	457,126
Blind persons allowances—payment of federal share of allowances	1,370	1,370	1,514
Disabled persons allowances—payment of federal share of allowances	2,989	2,989	3,194
Old age assistance—payment of federal share of assistance	35CR	35CR	151CR
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services	3,000	2,905	2,290
Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community (New Horizons)	6,150	2,145	
	1,101,930	1,097,544	1,081,078
FITNESS AND AMATEUR SPORT PROGRAM			
Fitness and amateur sport payments	8,945	8,945	7,198
	8,945	8,945	7,198
Total department	2,757,150	2,751,076	2,564,212
Medical Research Council			
Grants and scholarships in aid of research	37,460	37,460	35,642
Grand total	2,794,610	2,788,536	2,599,854

Totals for department for 1972-73 transactions do not reflect a \$1,728 refund of previous years revenue regarding a national welfare grant.

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Admin- istration Program	Non- Medical Use of Drugs Program	Health Insurance and Resources Program	Medical Services Program	Health Protec- tion Program	Income Security and Social Assistance Program	Fitness and Amateur Sport Program	Total Depart- ment	Medical Research Council	Total
(1) Salaries and wages	7,249 6,614 <i>5,821</i>	825 501 <i>809</i>	2,857 2,372 <i>2,063</i>	28,838 29,361 <i>26,700</i>	20,460 19,667 <i>16,606</i>	22,450 21,714 <i>18,921</i>	1,634 1,403 <i>793</i>	84,313 81,632 <i>71,713</i>	355 322 <i>256</i>	84,668 81,954 <i>71,969</i>
(1) Other personnel costs	2 12 <i>9</i>	1 6 <i>6</i>	 14 <i>14</i>	1,361 1,814 <i>1,475</i>	11 22 <i>11</i>	70 830 <i>74</i>	 4 <i>8</i>	1,445 2,682 <i>1,597</i>	 2,682 <i>1,597</i>	1,445 2,682 <i>1,597</i>
(2) Transportation and commu- nications	728 866 <i>537</i>	239 270 <i>170</i>	377 397 <i>295</i>	6,814 8,045 <i>6,573</i>	961 1,211 <i>1,112</i>	2,430 2,479 <i>1,649</i>	334 367 <i>266</i>	11,883 13,635 <i>10,602</i>	120 128 <i>96</i>	12,003 13,763 <i>10,698</i>
(3) Information	169 98 <i>22</i>	506 168 <i>239</i>	162 148 <i>43</i>	79 38 <i>67</i>	313 278 <i>183</i>	1,124 620 <i>208</i>	52 2 <i>13</i>	2,405 1,352 <i>775</i>	30 35 <i>21</i>	2,435 1,387 <i>796</i>
(4) Professional and special ser- vices	609 643 <i>954</i>	1,092 655 <i>683</i>	110 338 <i>372</i>	13,051 12,399 <i>11,688</i>	1,982 2,196 <i>2,210</i>	3,235 3,274 <i>1,982</i>	140 358 <i>176</i>	20,219 19,863 <i>18,065</i>	36 58 <i>34</i>	20,255 19,921 <i>18,099</i>
(5) Rentals	39 32 <i>23</i>	10 14 <i>4</i>	1 9 <i>2</i>	472 567 <i>388</i>	158 158 <i>153</i>	250 198 <i>137</i>	25 32 <i>8</i>	955 1,010 <i>715</i>	18 17 <i>14</i>	973 1,027 <i>729</i>
(6) Purchased repair and upkeep ..	17 18 <i>15</i>	1 4 <i>4</i>	6 5 <i>4</i>	506 471 <i>381</i>	85 122 <i>113</i>	29 31 <i>29</i>	1 2 <i>2</i>	645 653 <i>544</i>	 1 <i>1</i>	645 654 <i>545</i>
(7) Utilities, materials and sup- plies	332 416 <i>402</i>	89 73 <i>56</i>	70 98 <i>67</i>	8,518 10,011 <i>8,668</i>	1,471 1,457 <i>1,411</i>	773 738 <i>812</i>	152 97 <i>49</i>	11,405 12,890 <i>11,465</i>	40 30 <i>22</i>	11,445 12,920 <i>11,487</i>
(8) Construction and acquisition of land, buildings and equipment		96		2,845 3,228 <i>3,149</i>	4,840 4,902 <i>350</i>			7,685 8,226 <i>3,499</i>		7,685 8,226 <i>3,499</i>
(9) Construction and acquisition of machinery and equip- ment	77 236 <i>244</i>	15 150 <i>110</i>	13 90 <i>46</i>	1,244 1,434 <i>2,501</i>	1,079 1,349 <i>2,282</i>		1 12 <i>23</i>	2,429 3,593 <i>5,818</i>	49 29 <i>27</i>	2,478 3,622 <i>5,845</i>
(10) Grants, contributions and other transfer payments ..	400 206 <i>337</i>	5,482 4,640 <i>1,730</i>	1,639,658 1,639,002 <i>1,473,006</i>	735 739 <i>863</i>		1,101,932 1,097,546 <i>1,081,078</i>	8,945 8,945 <i>7,198</i>	2,757,152 2,751,078 <i>2,564,212</i>	37,460 37,460 <i>35,642</i>	2,794,612 2,788,538 <i>2,599,854</i>
(12) All other expenditures	31 11 <i>23</i>	2 1 <i>3</i>	22 67 <i>4</i>	171 63 <i>63</i>	18 21 <i>8</i>	1,026 102 <i>807</i>	9 9 <i>9</i>	1,279 112 <i>908</i>	 2 <i>2</i>	1,279 114 <i>910</i>
(1-12) Total	9,653 9,152 <i>8,387</i>	8,262 6,572 <i>3,810</i>	1,643,276 1,642,459 <i>1,475,916</i>	64,634 68,174 <i>62,516</i>	31,378 31,383 <i>24,439</i>	1,133,319 1,127,764 <i>1,106,309</i>	11,293 11,222 <i>8,536</i>	2,901,815 2,896,726 <i>2,689,913</i>	38,108 38,082 <i>36,115</i>	2,939,923 2,934,808 <i>2,726,028</i>
(13) Less: receipts and revenues credited to the vote	116 136 <i>116</i>			11,874 17,280 <i>12,582</i>	80 110 <i>100</i>	9,096 8,121 <i>7,155</i>		21,166 25,647 <i>19,953</i>		21,166 25,647 <i>19,953</i>
Total net expenditures	9,537 9,016 <i>8,271</i>	8,262 6,572 <i>3,810</i>	1,643,276 1,642,459 <i>1,475,916</i>	52,760 50,894 <i>49,934</i>	31,298 31,273 <i>24,339</i>	1,124,223 1,119,643 <i>1,099,154</i>	11,293 11,222 <i>8,536</i>	2,880,649 2,871,079 <i>2,669,960</i>	38,108 38,082 <i>36,115</i>	2,918,757 2,909,161 <i>2,706,075</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in italic type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Medical Research Council	Total
RECEIPTS—			
Budgetary—			
Charged to annual appropriations	145,994	38,082	184,076
Charged to statutory appropriations	2,725,085		2,725,085
Credited to appropriations	25,647		25,647
Credited to revenue	2,082	271	2,353
Total receipts	2,898,808	38,353	2,937,161
OUTLAYS—			
Budgetary—			
Operating	135,197	593	135,790
Capital	10,451	29	10,480
Grants, contributions and other transfer payments	2,751,078	37,460	2,788,538
Credited to revenue	2,082	271	2,353
Total outlays	2,898,808	38,353	2,937,161
Net receipts or net outlays (—) ...	nil	nil	nil

Revenues

	1972-73	1971-72
Department		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	13,346 98	14,105 24
B Services and service fees	266 24	615 00
C Refunds of previous years' expenditure	608,560 11	620,137 44
D Miscellaneous	1,459,711 40	1,163,543 52
Total	\$2,081,884 73	\$1,798,401 20

1972-73

Details

Non-Tax Revenue—		
A Privileges, licences and permits: Health protection		13,347
B Services and service fees: Analysis fees		266
C Refunds of previous years' expenditure:		
Administration	134,203	
Non-medical use of drugs	31,169	
Health insurance and resources	313,372	
Health protection	23,660	
Income security and social assistance	35,854	
Fitness and amateur sport	70,302	
D Miscellaneous:		608,560
Health protection, food and drug penalties ..	125,068	
Health protection, opium and narcotic penalties	1,332,389	
Sundries	2,255	1,459,712
Total		\$2,081,885

1972-73

1971-72

Medical Research Council

Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	\$270,896 25	\$75,674 28

Appendix 1

National Health and Welfare

STATEMENT OF OPERATING COSTS AND REVENUES OF
DEPARTMENTAL HOSPITALS

Note: A statement of operating costs and revenues by hospital is included under the Medical Services Program in miscellaneous statements at the end of Volume II.

Appendix 2

National Health and Welfare

Canada Pension Plan Account

STATEMENT OF TRANSACTIONS FOR THE YEAR
ENDED MARCH 31, 1973

Balance at April 1, 1972	4,778,458,561
--------------------------	---------------

Add:

Contributions	897,441,541	
Quebec pension plan refunds—re dual contributors	492,558	
Interest on investment fund*	341,402,665	
Interest on monthly operating balances	3,977,870	
Quebec pension plan share of central index costs	81,241	
Adjustment of previous years' administrative costs	52,628	
	<u>1,243,448,503</u>	
		6,021,907,064

Deduct:

Benefit payments—		
Retirement pensions	88,740,019	
Death benefits	12,545,147	
Widows' pensions	48,650,422	
Disabled Widowers' pensions	31,881	
Orphans' benefits	20,365,702	
Disability pensions	30,085,239	
Disabled contributor child benefit	5,856,892	
	<u>206,275,302</u>	
Administrative expenses—		
National Revenue	9,688,162	
National Health and Welfare	8,153,980	
Supply and Services	3,368,078	
Unemployment Insurance Commission	462,000	
Public Works	902,399	
Insurance	59,990	
	<u>22,634,609</u>	
		228,909,911

Balance Canada pension plan account at March 31, 1973	5,792,997,153
---	---------------

Less:

Balance of investment fund at March 31, 1973	5,589,573,000
Operating balance at March 31, 1973	\$ 203,424,153

*Not included in this total is an additional \$108,061,185 accrued interest earned by the Investment Fund.

Appendix 3

The Medical Research Council

(Established by the Medical Research Council Act)

AUDITOR GENERAL OF CANADA

Ottawa, June 11, 1973

TO: THE MEDICAL RESEARCH COUNCIL
AND
THE HONOURABLE MARC LALONDE,
MINISTER OF NATIONAL HEALTH AND WELFARE,
OTTAWA.

Sirs,

I have examined the accounts and financial transactions of the Medical Research Council for the year ended March 31, 1973 in accordance with section 16 of the Medical Research Council Act. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Expenditure presents fairly the financial transactions of the Council for the year ended March 31, 1973 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

GEORGE LONG

Acting Auditor General of Canada.

STATEMENT OF EXPENDITURE FOR THE
YEAR ENDED MARCH 31, 1973
(with comparative figures for the year ended March 31, 1972)

	1973	1972
Grants and scholarships		
Grants in aid of research	\$23,837,086	\$23,567,616
Awards	9,209,575	8,766,213
Research promotion	4,413,339	3,308,171
	<u>\$37,460,000</u>	<u>35,642,000</u>
Administration		
Salaries and wages	323,023	257,238
Employee benefits	51,000	45,000
Committees' meetings	98,473	86,723
Office accommodation	48,000	11,000
Printing, stationery and office supplies	46,983	35,841
Professional and special services	46,665	23,206
Publications	33,316	20,174
Office furniture and equipment	30,326	28,137
Communications	21,874	33,789
Accounting and cheque issue services	16,600	15,300
Staff travel	9,369	8,605
Other	7,592	5,960
	<u>733,221</u>	<u>570,973</u>
Total expenditure	<u>\$38,193,221</u>	<u>\$36,212,973</u>

Appendix 3—Concluded

Total expenditure provided for
by:

National Health and Welfare Vote 55 (Vote 50 in 1971-72)	\$37,460,000	\$35,642,000
National Health and Welfare Vote 50 (Vote 45 in 1971-72)	622,221	472,973
	\$38,082,221	36,114,973
Government departments which provided services without charge	111,000	98,000
	\$38,193,221	\$36,212,973

Notes: 1. The Council had outstanding commitments amounting to approximately \$47,600,000 as at March 31, 1973 in respect of future grants and scholarships awarded, payment of which is subject to the provision of funds by Parliament.

2. Refunds of prior years' expenditures, \$270,896 were recorded as non-tax revenue of the Department of National Health and Welfare.

Certified correct:

J.M. ROXBURGH
Secretary

Approved:

G. MALCOLM BROWN
President

I have examined the above Statement of Expenditure and have reported thereon under date of June 11, 1973 to the Medical Research Council and the Minister of National Health and Welfare as required by section 16 of the Medical Research Council Act.

GEORGE LONG
Acting Auditor General of Canada

SECTION 16

1972-73
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation

CONTENTS

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NATIONAL REVENUE

Customs and Excise

Objective

- To assess, collect and control duties and taxes on imported and domestically produced goods, and exercise control over international movements of persons and goods.

Taxation

Objective

- To assess and collect the taxes due under the Income Tax Acts of Canada and nine provinces, The Estate Tax and Old Age Security Acts and the contributions due under the Canada Pension Plan and premiums due under the Unemployment Insurance Act.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Customs and Excise				
1 Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services.....	\$ 95,210,000 00			
1b To extend the purposes of National Revenue Vote 1, Appropriation Act No. 3, 1972, to include reimbursement of the Customs and Excise working capital advance account established by Loans, Investments and Advances Vote 632, Appropriation Act No. 2, 1954, in the amount of \$28,132.18 for the value of stores which have become obsolete; and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$2,403,445.80.....	1 00			
Transfer from Treasury Board Vote 10 student summer employment.....	73,058 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	1,707,500 00			
	96,990,559 00	94,778,947 38	2,211,611 62	84,884,789 68
Stat. Minister of National Revenue—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Expenditures from appropriations not required for 1972-73..				1,541 45
	97,007,558 92	94,795,947 30	2,211,611 62	84,903,331 05
Taxation				
5 Program expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan and Unemployment Insurance Act, 1971.....	\$121,110,000 00			
5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$12,023,504.84 and to provide a further amount of.....	2,900,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	225,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	23,483 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	1,647,400 00			
	125,905,883 00	125,449,004 15	456,878 85	100,332,802 52
Stat. Federal Court awards.....	16,352 10	16,352 10		9,355 89
	125,922,235 10	125,465,356 25	456,878 85	100,342,158 41
Total.....	222,929,794 02	220,261,303 55	2,668,490 47	185,245,489 46

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Customs and Excise.....	1972-73	94,796	5,636	9,356	309	98,825
	1971-72	84,903	5,631	19,768	305	99,345
Taxation.....	1972-73	125,465	1,898	29,735		153,302
	1971-72	100,342	1,872	25,338		123,808
Total.....	1972-73	220,261	7,534	39,091	309	252,127
	1971-72	185,245	7,503	45,106	305	223,153

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Customs and Excise								
General administration.....	7,655	7,179	765	626			8,420	7,805
Customs operations.....	70,306	63,034	1,047	1,521			71,353	64,555
Customs duties.....	3,607	4,791	7	36			3,614	4,827
Excise tax.....	15,241	19,949	55	115			15,296	20,064
	96,809	94,953	1,874	2,298			98,683	97,251
Less: receipts and revenues credited to the vote.....	1,675	2,455					1,675	2,455
	95,134	92,498	1,874	2,298			97,008	94,796
Less: receipts credited to revenue.....	5,150	5,636					5,150	5,636
Add: services provided by other departments.....	20,258	9,356					20,258	9,356
accommodation provided by this department.....	309	309					309	309
Total cost of program.....	110,515	96,527	1,874	2,298			112,425	98,825
Taxation								
Maintaining the self-assessment system..	34,737	32,840	404	230			35,141	33,070
Ensuring compliance with the law.....	70,468	74,674	528	556			70,996	75,230
Review of taxpayer objections and appeals.....	3,400	3,134	4	20			3,404	3,154
Administration.....	27,652	25,634	1,054	702	15	15	28,721	26,351
	136,257	136,282	1,990	1,508	15	15	138,262	137,805
Less: receipts and revenues credited to the vote.....	12,340	12,340					12,340	12,340
	123,917	123,942	1,990	1,508	15	15	125,922	125,465
Less: receipts credited to revenue.....	1,555	1,898					1,555	1,898
Add: services provided by other departments.....	29,735	29,735					29,735	29,735
Total cost of program.....	152,097	151,779	1,990	1,508	15	15	154,102	153,302

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Taxation			
Grant to the Inter-American Centre of Tax Administrators	15	15	15

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Total
(1) Salaries and wages.....	85,254 83,405 <i>75,572</i>	116,265 114,286 <i>94,628</i>	201,519 197,691 <i>170,200</i>
(1) Other personnel costs.....	1,260 1,631 <i>1,201</i>	10 24 <i>12</i>	1,270 1,655 <i>1,213</i>
(2) Transportation and communications.....	5,673 5,482 <i>4,633</i>	9,547 10,388 <i>6,090</i>	15,220 15,870 <i>10,723</i>
(3) Information.....	440 434 <i>275</i>	1,819 1,648 <i>2,052</i>	2,259 2,082 <i>2,327</i>
(4) Professional and special services.....	870 671 <i>510</i>	3,038 2,694 <i>1,811</i>	3,908 3,365 <i>2,321</i>
(5) Rentals.....	407 591 <i>162</i>	2,222 1,236 <i>937</i>	2,629 1,827 <i>1,099</i>
(6) Purchased repair and upkeep.....	311 207 <i>199</i>	256 352 <i>222</i>	567 559 <i>421</i>
(7) Utilities, materials and supplies.....	2,524 2,512 <i>2,330</i>	3,077 5,635 <i>3,764</i>	5,601 8,147 <i>6,094</i>
(8) Construction and acquisition of land, buildings and equipment.....	724 1,149 <i>646</i>		724 1,149 <i>646</i>
(9) Construction and acquisition of machinery and equipment.....	1,178 1,149 <i>962</i>	1,990 1,508 <i>1,712</i>	3,168 2,657 <i>2,674</i>
(10) Grants, contributions and other transfer payments.....		15 15 <i>15</i>	15 15 <i>15</i>
(12) All other expenditures.....	42 20 <i>18</i>	23 19 <i>12</i>	65 39 <i>30</i>
(1-12) Total.....	98,683 97,251 <i>86,508</i>	138,262 137,805 <i>111,255</i>	236,945 235,056 <i>197,763</i>
(13) Less: receipts and revenues credited to the vote.....	1,675 2,455 <i>1,605</i>	12,340 12,340 <i>10,913</i>	14,015 14,795 <i>12,518</i>
Total net expenditures.....	97,008 94,796 <i>84,903</i>	125,922 125,465 <i>100,342</i>	222,930 220,261 <i>185,245</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in italic type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Customs and Excise	Taxation	Total
RECEIPTS—			
Budgetary—			
Charged to annual ap- propriations.....	94,779	125,449	220,228
Charged to statutory appropriations.....	17	16	33
Credited to appro- priations.....	2,455	12,340	14,795
Credited to revenue....	4,514,617	10,196,517	14,711,134
Total receipts.....	4,611,868	10,334,322	14,946,190
OUTLAYS—			
Budgetary—			
Operating.....	94,953	136,282	231,235
Capital.....	2,298	1,508	3,806
Grants, contributions and other transfer payments.....		15	15
Credited to revenue....	4,514,617	10,196,517	14,711,134
Total outlays.....	4,611,868	10,334,322	14,946,190
Net receipts or net out- lays (—).....	nil	nil	nil

Revenues

	1972-73	1971-72
Customs and Excise		
Comparative Summary		
Tax Revenue—		
Excise Taxes		
A Sales tax.....	3,051,722,348 34	2,653,239,185 77
B Less old age security tax.....	762,994,977 71	668,532,491 35
	2,288,727,370 63	1,984,706,694 42
C Other excise taxes.....	400,448,385 91	388,410,660 25
D Customs import duties.....	1,181,837,197 98	988,598,886 17
E Excise duties.....	637,967,354 13	606,551,387 36
	4,508,980,308 65	3,968,267,628 20
Non-Tax Revenue—		
F Return on investments.....	79,051 38	77,470 73
G Privileges, licences and permits.....	89,826 75	82,045 85
H Proceeds from sales.....	727,918 41	486,456 51
I Services and service fees.....	413,774 23	351,673 52
J Refunds of previous years' expenditure.....	37,046 64	16,536 48
K Miscellaneous.....	4,288,803 59	4,617,213 78
	5,636,421 00	5,631,396 87
Total.....	\$4,514,616,729 65	\$3,973,899,025 07
1972-73		
Details		
Tax Revenue—		
A Sales tax: on domestic goods \$2,661,128,148; on imports \$562,517,391.....	3,223,645,539	
Less drawbacks \$1,831,141 and refunds \$170,092,050.....	171,923,191	
Drawbacks related to tax paid in respect of both imported and domestically manufactured goods exported.....		3,051,722,348
B Less old age security tax.....		762,994,977
The Old Age Security Act, c. 200, R.S., as amended, provides for an old age security tax of three per cent on the sale prices of certain goods. Pursuant to section 23(1) of the Old Age Security Act, the above amount which is the "amount equal, in the opinion of the Minister of National Revenue, to the old age security tax collected" was transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts, in Volume 1 of this report.		
		2,288,727,371
C Other excise taxes:		
Penalties \$2,459,452; miscellaneous (court penalties, court costs, etc.) \$973,774.		
Manufacturers' taxes: cigarettes \$319,329,077; cigars \$5,160,859; tobacco manufactured \$18,591,845; jewellery, clocks, watches, etc. \$15,015,150; lighters \$420,987; matches \$838,235; radios and tubes, etc. \$43,919; playing cards \$1,422,293; coin games \$511,703; smokers' accessories \$282,724; television sets and tubes, etc. \$34,294; toilet articles and preparations \$25,672,636; wines \$10,006,022.....	400,762,970	
The amount of \$400,762,970 represents other excise taxes on domestic goods \$390,674,727 and on imports \$10,088,243.		
Less drawbacks \$46,071 and refunds \$268,513.....	314,584	
Drawbacks related to tax paid in respect of both imported or domestically manufactured goods exported.....		400,448,386
D Customs import duties.....	1,314,152,188	
Less drawbacks \$83,424,900 and refunds \$48,890,090.....	132,314,990	
Drawbacks consisted of home consumption drawback claims amounting to \$11,603,157 and export drawback claims of \$71,821,743.		1,181,837,198
E Excise duties: spirits \$254,730,288; beer \$166,834,493; Canadian raw leaf tobacco \$37,745; cigarettes \$217,807,350; cigars \$1,177,376; manufactured tobacco \$6,799,192; licences \$36,031	647,422,475	
Less drawbacks \$5,804,360 and refunds \$3,650,761.....	9,455,121	
Drawbacks related chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only; and to beer exported or delivered to ships' stores.		637,967,354
Non-Tax Revenue—		
F Return on investments: includes \$75,130—rentals of public buildings and properties; remitted revolving fund surplus \$3,921.....		79,051
G Privileges, licences and permits: Brokers' licences \$89,995.....	89,995	
Less refunds.....	168	
		89,827

Revenues—Continued

H	Proceeds from sales: includes \$58,910—copies of documents; sale of unclaimed goods, seals, etc. \$678,958; sundries \$103.....	737,971	
	Less refunds.....	10,053	
			727,918
I	Services and service fees: cartage \$7,497, customs warehouse annual licence fees \$331,302; storage charges \$76,275; sundries \$12.....	415,086	
	Less refunds.....	1,312	
			413,774
	Storage charges were for goods warehoused for examination and not cleared within the prescribed period.		
J	Refunds of previous years' expenditure.....		37,047
K	Miscellaneous: customs penalties \$182,883; customs seizures \$4,221,498; excise seizures \$106,601; sundries \$65,360.....	4,576,342	
	Less adjustments of penalties, customs and excise seizures \$281,062; refunds \$6,476.....	287,538	
			4,288,804
	The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, c. 58, R.S., as amended, and the Excise Act, c. 99, as amended.		
	Total.....		\$4,514,616,730

Taxation

Comparative Summary

	1972-73	1971-72
Tax Revenue—		
L Income tax		
Individuals		
Deductions at source.....	6,840,031,310 94	5,462,722,650 08
Less old age security tax.....	948,000,000 00	983,000,000 00
	5,892,031,310 94	4,479,722,650 08
Other collections.....	1,522,776,698 29	1,356,260,024 78
Less old age security tax.....	242,000,000 00	254,000,000 00
	1,280,776,698 29	1,102,260,024 78
Corporations.....	2,919,512,859 96	2,395,632,185 28
Less old age security tax.....	266,000,000 00	212,500,000 00
	2,653,512,859 96	2,183,132,185 28
Social development tax.....	15,600,000 00	408,400,000 00
Non-resident.....	291,751,934 31	287,726,724 00
M Estate tax.....	60,946,059 20	132,015,951 38
	10,194,618,862 70	8,593,257,535 52
Non-Tax Revenue—		
N Services and service fees.....	206,460 42	94,260 00
O Refunds of previous years' expenditure.....	34,991 13	58,555 28
P Miscellaneous.....	1,657,029 08	1,718,821 35
	1,898,480 63	1,871,636 63
Total.....	\$10,196,517,343 33	\$ 8,595,129,172 15

1972-73

Details

Tax Revenue—		
L Income tax		
Individuals		
Deductions at source.....	7,746,615,249	
Less refunds.....	906,583,938	
	6,840,031,311	
Less old age security tax.....	948,000,000	
		5,892,031,311
Other collections.....	1,528,532,265	
Less refunds.....	5,755,567	
	1,522,776,698	
Less old age security tax.....	242,000,000	
		1,280,776,698

Revenues—Concluded

Corporation.....	3,184,157,980	
Less refunds.....	264,645,120	
	<u>2,919,512,860</u>	
Less old age security tax.....	266,000,000	2,653,512,860
<p>The Old Age Security Act, c 200, R S , as amended, provides for an old age security tax equal to the lesser of 4 per cent of every individual's taxable income or \$240 and equal to 3 per cent of every corporation's taxable income. Pursuant to section 25(1) of the Old Age Security Act, the amounts of \$1,190,000,000 in respect of individuals and \$266,000,000 in respect of corporations which "in the opinion of the Minister of National Revenue are equal to the old age security tax collected" were transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts in Volume I of this report.</p>		
Social development tax.....		15,600,000
Non-resident.....	309,510,741	
Less refunds.....	<u>17,758,807</u>	291,751,934
M Estate tax.....	66,135,536	
Less refunds.....	<u>5,189,477</u>	60,946,059
<p>The Estate Tax includes duties levied under the Dominion Succession Duty Act.</p>		
Non-Tax Revenue—		
N Services and service fees: Ruling fees \$68,830; provincial gift tax \$137,631.....		206,461
O Refunds of previous years' expenditure.....		34,991
P Miscellaneous: Fines and forfeitures \$1,620,187; penalty and interest on refundable corporation tax accounts \$21,890; sundries \$14,952.....		<u>1,657,029</u>
Total.....		<u>\$10,196,517,343</u>

Appendix

Customs and Excise Revolving Fund

(Authorized by National Revenue Vote 632,
Appropriation Act No. 2, 1954, 1953-54, c. 25)

AUDITOR GENERAL OF CANADA
Ottawa, June 29, 1973.

THE HONOURABLE ROBERT STANBURY,
MINISTER OF NATIONAL REVENUE,
OTTAWA.

Sir,

I have examined the balance sheet of the Customs and Excise Revolving Fund as at March 31, 1973 and the related statement of operations for the year ended on that date. My examination included a review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Customs and Excise Revolving Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the previous year.

Yours sincerely,
GEORGE LONG
Acting Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

	1973	1972		1973	1972
ASSETS			LIABILITIES		
Inventory, at cost.....	\$113,379	\$120,918	Working capital advance (Authorized \$750,000).....	\$113,379	\$120,918

Certified Correct:

D. H. STEWART

Acting Director, Financial and Management Services

Approved:

G. L. BENNETT

Deputy Minister

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 29, 1973 to the Minister.

GEORGE LONG

Acting Auditor General of Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for the preceding year)

	1973	1972
Sales—		
Tobacco stamps and spirit age labels....	\$ 882,076	\$ 805,783
Material for uniforms.....	84,619	79,170
	966,695	884,953
Cost of Sales—		
Inventory at beginning of year.....	120,918	141,102
Less: Value of obsolete inventory charged to National Revenue Vote 1	28,132	
	92,786	141,102
Purchases, including processing and storage charges.....	983,367	861,588
	1,076,153	1,002,690
Less: Inventory at end of year.....	113,379	120,918
	962,774	881,772
Net profit transferred to non-tax revenue	\$ 3,921	\$ 3,181

SECTION 17

1972-73
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

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PARLIAMENT

The sessions during the year were the Fourth Session of the Twenty-eighth Parliament which commenced on February 17 and ended on September 1, 1972 and the First Session of the Twenty-ninth Parliament which commenced on January 4, 1973 and was still in progress as at March 31, 1973.

The Senate

Objective

- To enable the Senate to carry out its constitutional role.

House of Commons

Objective

- To assist Members of the House of Commons in their consideration (in both official languages) of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

- To provide information and library services to Parliamentarians and other authorized persons, and research assistance to Parliamentarians.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
The Senate				
1 Program expenditures including an allowance in lieu of residence to the Speaker of the Senate				
Stat. Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, and payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account	3,923,470 00	2,924,761 94	998,708 06	3,072,482 84
Stat. Residual amounts in accordance with section 40(1) of the Members of Parliament Retiring Allowances Act (R.S. c. M-10 as amended) and section 6 of the Supplementary Retiring Benefits Act (Chap. 43)	2,449,675 41	2,449,675 41		2,582,954 80
	10,856 00	10,856 00		4,678 00
	6,384,001 41	5,385,293 35	998,708 06	5,660,115 64
House of Commons				
5 Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the Deputy Chairman and to the Assistant Deputy Chairman of Committees and the grants listed in the Estimates and contributions	\$18,147,000 00			
5a	15,000 00			
Stat. Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account ..	18,162,000 00	16,478,327 61	1,683,672 39	15,555,642 20
	9,263,228 86	9,263,228 86		10,153,885 74
	27,425,228 86	25,741,556 47	1,683,672 39	25,709,527 94
Library of Parliament				
10 Program expenditures	\$ 1,622,000 00			
Transfer from Treasury Board Vote 10 student summer employment	5,000 00			
	1,627,000 00	1,420,729 01	206,270 99	1,227,269 31
Total	35,436,230 27	32,547,578 83	2,888,651 44	32,596,912 89

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
The Senate	1972-73	5,385	42	721		6,064
	1971-72	5,660	28	564		6,196
House of Commons	1972-73	25,742	47	4,888		30,583
	1971-72	25,710	61	3,860		29,509
Library of Parliament	1972-73	1,421		390		1,811
	1971-72	1,227		309		1,536
Total	1972-73	32,548	89	5,999		38,458
	1971-72	32,597	89	4,733		37,241

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
The Senate								
Members of the Senate	2,612	2,591			161	161	2,773	2,752
Officers of the Senate	244	228					244	228
Administration	681	583	65	64			746	647
Legislative services	1,934	1,146					1,934	1,146
Building services	687	612					687	612
	6,158	5,160	65	64	161	161	6,384	5,385
<i>Less: receipts credited to revenue ..</i>	25	42					25	42
<i>Add: services provided by other departments</i>	721	721					721	721
Total cost of program	6,854	5,839	65	64	161	161	7,080	6,064
House of Commons								
Members of Parliament	13,185	13,216	175	164			13,360	13,380
Officers of the House	1,194	1,085	10	6			1,204	1,091
Inter-parliamentary relations	152	127	1	1	373	289	526	417
Administration	1,280	1,605	61	160			1,341	1,765
Legislative services	6,992	5,001	25	75			7,017	5,076
Building services	3,827	3,932	150	81			3,977	4,013
	26,630	24,966	422	487	373	289	27,425	25,742
<i>Less: receipts credited to revenue ..</i>		47						47
<i>Add: services provided by other departments</i>	4,888	4,888					4,888	4,888
Total cost of program	31,518	29,807	422	487	373	289	32,313	30,583
Library of Parliament								
Printed and other information	888	851					888	851
Research papers and staff	521	372					521	372
Administration	193	178	25	20			218	198
	1,602	1,401	25	20			1,627	1,421
<i>Add: services provided by other departments</i>	390	390					390	390
Total cost of program	1,992	1,791	25	20			2,017	1,811

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
The Senate			
Members of the Senate—Pensions to retired Senators	161	161	157
House of Commons			
Grant to the Canadian Branch of the Commonwealth Parliamentary Association	27	27	40
Grant to the Canadian Group, Inter-Parliamentary Union	41	41	30
Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association	39	39	31
Grant to the Parliamentary Centre for Foreign Affairs and Foreign Trade	40	40	25
Expenses of the Canada-United States Inter-Parliamentary Group, of delegates attending other inter-parliamentary conferences, expenses connected with visits of delegates to and from other legislatures	166	86	105
Expenses in connection with attendance at bureau meetings of "L'Association internationale des parlementaires de langue française" including Canada's assessment for membership in "L'Association"	27	25	5
Canada's share of expenses of the commonwealth Parliamentary Association including the assessment for membership in the Association	33	31	32
<i>Expenditures not required for the current year</i>			114
Total	373	289	382
Grand total	534	450	539

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaried and wages	3,944 3,788 <i>3,678</i>	17,331 17,008 <i>16,092</i>	1,434 1,240 <i>1,065</i>	22,709 22,036 <i>20,835</i>
(1) Other personnel costs	459 433 <i>421</i>	2,641 2,535 <i>3,193</i>		3,100 2,968 <i>3,614</i>
(2) Transportation and communications	339 288 <i>340</i>	2,440 2,223 <i>1,908</i>	23 20 <i>14</i>	2,802 2,531 <i>2,262</i>
(3) Information	875 390 <i>591</i>	3,165 2,027 <i>2,603</i>	3 4 <i></i>	4,043 2,421 <i>3,194</i>
(4) Professional and special services	362 137 <i>266</i>	270 66 <i>180</i>	15 19 <i>25</i>	647 222 <i>471</i>
(5) Rentals		159 140 <i>124</i>	14 14 <i>9</i>	173 154 <i>133</i>
(6) Purchased repair and upkeep	3 3 <i>3</i>	35 27 <i>5</i>	2	40 30 <i>8</i>
(7) Utilities, materials and supplies	108 98 <i>100</i>	670 911 <i>640</i>	110 104 <i>100</i>	888 1,113 <i>840</i>
(9) Construction and acquisition of machinery and equipment	65 68 <i>79</i>	321 487 <i>561</i>	25 20 <i>13</i>	411 575 <i>653</i>
(10) Grants, contributions and other transfer payments	161 161 <i>157</i>	373 289 <i>382</i>		534 450 <i>539</i>
(12) All other expenditures	68 19 <i>25</i>	20 29 <i>22</i>	1 <i>1</i>	89 48 <i>48</i>
Total net expenditures	6,384 5,385 <i>5,660</i>	27,425 25,742 <i>25,710</i>	1,627 1,421 <i>1,227</i>	35,436 32,548 <i>32,597</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in *italic* type are 1971-72 expenditures.

Departmental Summary
(in thousands of dollars)

	The Senate	House of Commons	Library of Parliament	Total
RECEIPTS—				
Budgetary—				
Charged to annual appropriations	2,925	16,479	1,421	20,825
Charged to statutory appropriations	2,460	9,263		11,723
Credited to revenue	42	47		89
Total receipts	5,427	25,789	1,421	32,637
OUTLAYS—				
Budgetary—				
Operating	5,160	24,966	1,401	31,527
Capital	64	487	20	571
Grants, contributions and other transfer payments	161	289		450
Credited to revenue	42	47		89
Total outlays	5,427	25,789	1,421	32,637
Net receipts or net outlays (—)	nil	nil	nil	nil

Revenues

	1972-73	1971-72
The Senate		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	500 00	2,100 00
B Services and service fees	8,626 13	2,382 00
C Refunds of previous years' expenditure	2,158 29	251 74
D Miscellaneous	30,300 00	22,901 58
Total	\$41,584 42	\$27,635 32

			1972-73
Details			
Non-Tax Revenue—			
A Privileges, licences and permits: Fees on private bills		500	
B Services and service fees: Certified copies of Acts of Parliament		8,626	
C Refunds of previous years' expenditure: Sale of publications		2,158	
D Miscellaneous: Senators' contributions to the consolidated revenue fund as required by an Act to make provision for the retirement of Members of the Senate, c.4, 1965		30,300	
Total		\$41,584	

	1972-73	1971-72
House of Commons		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	76 80	6,383 40
B Refund of previous years' expenditure	42,208 81	49,301 53
C Miscellaneous	4,458 48	5,685 30
Total	\$46,744 09	\$61,370 23

			1972-73
Details			
Non-Tax Revenue—			
A Privileges, licences and permits: registration fees, parliamentary agents		77	
B Refund of previous years' expenditure		42,209	
C Miscellaneous		4,458	
Total		\$46,744	

	1972-73	1971-72
Library of Parliament		
Comparative Summary		
Non-Tax Revenue—		
A Refund of previous years' expenditure	30 50	35 81
B Miscellaneous	376 36	309 97
Total	\$406 86	\$345 78

Appendix 1

Members of Parliament
Retiring Allowances AccountSTATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1973

	Debit	Credit
Balance as at March 31, 1972		5,410,670
RECEIPTS		
Members contributions—		
Current		422,049
Arrears of principal, interest and mortality insurance		142,346
Government contributions—		
Current		422,049
On amounts payable re elections		18,566
Interest on fund		278,455
DISBURSEMENTS		
Annual allowances	533,192	
Withdrawal allowances	206,785	
Refund of excess of contributions	5,930	
Balance as at March 31, 1973	5,948,228	
	\$6,694,135	\$6,694,135

Appendix 2

Supplementary Retirement Benefits Accounts
for Members of ParliamentSTATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1973

House of Commons	Debit	Credit
Balance as at March 31, 1972	211	
RECEIPTS		
Members' contributions—		
Current		25,849
Government contributions—		
Current		25,849
Interest on fund	56	
DISBURSEMENTS		
Annual allowances	74,284	
Withdrawal allowances	9,347	
Refunds of contributions	115	
Balance as at March 31, 1973		32,315
	\$84,013	\$84,013

Appendix 3

Supplementary Retirement Benefits Accounts
for Members of ParliamentSTATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1973

The Senate	Debit	Credit
Balance as at March 31, 1972		6,619
RECEIPTS		
Members contributions—		
Current		6,397
Government contributions—		
Current		6,397
DISBURSEMENTS		
Annual allowances	13,494	
Withdrawal allowances	325	
Balance as at March 31, 1973	5,594	
	\$19,413	\$19,413

SECTION 18

1972-73
PUBLIC ACCOUNTS

Post Office

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POST OFFICE

Department

Objective

- To provide postal services to the people of Canada at reasonable rates and at a standard of service adequate to meet their needs without incurring subsidization from general taxation.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
I Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services	\$449,302,000 00			
Transfer from Treasury Board Vote 5 contingencies	13,700,000 00			
Transfer from Treasury Board Vote 10 student summer employment	206,127 00			
	463,208,127 00	454,092,738 35	9,115,388 65	405,745,668 22
5 Capital expenditures	10,743,000 00	9,615,464 62	1,127,535 38	7,575,431 31
Stat. Postmaster General—Salary and motor car allowance	17,573 81	*17,573 81		13,277 70
Expenditures from appropriations not required for 1972-73				4 00
Total	473,968,700 81	463,725,776 78	10,242,924 03	413,334,381 23

*Includes salary adjustment for Hon J. P. Côté for the fiscal year 1971-72 \$416 66; overpayment to Hon A. Ouellet \$157 15 to be recovered in 1973-74.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Less: Services provided by this department	Total cost of programs
Post Office	1972-73 1971-72	463,726 413,334	470,308 403,920	102,877 93,592	1,745 17,501	94,550 85,505

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Administration	43,095	43,317	1,056	942	99	103	44,250	44,362
Mail processing	190,444	191,137	6,102	5,462			196,546	196,599
Mail transportation	74,241	74,721	684	615			74,925	75,336
Mail delivery	162,119	162,979	2,535	2,269			164,654	165,248
Counter services	68,786	69,307	366	327			69,152	69,634
	538,685	541,461	10,743	9,615	99	103	549,527	551,179
Less: receipts credited to the vote ..	30,313	30,313					30,313	30,313
disbursements from revenue	59,152	57,140					59,152	57,140
	449,220	454,008	10,743	9,615	99	103	460,062	463,726
Less: receipts credited to revenue ..	480,666	470,308					480,666	470,308
services provided by this department	3,563	1,745					3,563	1,745
Add: services provided by other departments	102,877	102,877					102,877	102,877
Total cost of program	67,868	84,832	10,743	9,615	99	103	78,710	94,550

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Canada's share of upkeep of the International Bureau of the Universal Postal Union	67	79	63
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain	32	24	23
Total	99	103	86

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Appropriations 1972-73	Expenditures 1972-73	Expenditures 1971-72
(1) Salaries and wages	392,360	402,389	351,211
(1) Other personnel costs	2,127	1,933	1,842
(2) Transportation and communications	115,106	94,502	100,477
(3) Information	3,957	3,568	1,938
(4) Professional and special services	22,919	22,021	20,922
(5) Rentals	1,138	1,521	713
(6) Purchased repair and upkeep	1,520	2,011	1,320
(7) Utilities, materials and supplies	11,715	11,829	8,120
(9) Construction and acquisition of machinery and equipment	10,743	9,615	7,575
(10) Grants, contributions and other transfer payments	99	103	86
(12) All other expenditures	1,750	1,687	1,920
(1-12) Total	563,434	551,179	496,124
(13) Less: receipts and revenues credited to the vote	30,313	30,313	26,984
(13) Less: expenditures from postal revenue authorized by the Post Office Act	59,152	57,140	55,806
Total net expenditures	473,969	463,726	413,334

Departmental Summary

(in thousands of dollars)

RECEIPTS—

Budgetary—	
Charged to annual appropriations	463,708
Charged to statutory appropriations	18
Credited to appropriations	30,313
Credited to revenue	527,448
Total receipts	1,021,487

OUTLAYS—

Budgetary—	
Operating	541,461
Capital	9,615
Grants, contributions and other transfer payments	103
Credited to revenue	470,308
Total outlays	1,021,487
Net receipts or net outlays (—)	nil

Revenue

Comparative Summary	1972-73	1971-72
Non-Tax Revenue—		
A Postal revenue	557,590,102 65	486,581,016 12
B Less: Disbursements	57,139,685 31	55,805,878 26
	500,450,417 34	430,775,137 86
Transferred to Vote 1	30,313,000 00	26,984,000 00
	470,137,417 34	403,791,137 86
C Return on investments	192 41	12 26
D Refunds of previous years' expenditure	53,689 38	91,099 33
E Miscellaneous	117,163 71	37,407 19
Total	\$470,308,462 84	\$403,919,656 64

Details

Postal Revenue

RECEIPTS

Non-Tax Revenue—

A Postage:

Sale of stamps, etc.:

Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc.	166,181,769
Postage meter and postage register machine impressions	293,496,985

Postage paid in cash:

First class mail—includes gold bullion, mutilated bank notes and sundries	19,383,975
Second class mail—newspapers and periodicals mailed by publishers and news dealers	14,899,004
Third class mail—circulars, books, catalogues and samples mailed under permit	34,521,817
Fourth class mail—mailings under special permit at parcel post rates	416,904
Bulk shipment of packages in mail bags from a mailer to one address (Postpak)	441,062
Total postage	529,341,516

Payments received from foreign countries:

On parcels received from other countries for delivery in Canada	3,468,218
On foreign transit mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada	3,668,258
Rental of post office lock boxes	5,521,752

Money orders:

Fees on postal money orders	10,428,487
Commission collected from foreign countries on foreign money orders payable in Canada	22,476
Profit on foreign exchange transactions	266,366
Sale of philatelic values	4,371,542
Sale of non-postal items	198,895
Other revenue:	
Commissions received from the Unemployment Insurance Commission, Annuities Branch, for collection of Government annuity premiums	14,500
Sundries	288,093
Gross postal revenue	557,590,103

DISBURSEMENTS

(Deducted from Gross Postal revenue)

B Salaries and allowances paid at:

Revenue post offices	12,723,821
Semi-staff post offices	32,188,229
Sub post offices	7,190,626

Total "Remuneration of postmasters and staffs paid from revenue"	52,102,676
Discount allowed to vendors of postage supplies	10,174
Losses by fire, theft, forgery, etc.	169,385
Commission paid to foreign countries on Canadian money orders payable in those countries	44,070
Postage on parcels mailed in Canada for delivery in foreign countries	2,166,067
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried to or through foreign countries	1,473,474
Indemnities paid in respect of lost, insured and C.O.D. parcels and registered articles	1,173,839
Total disbursements	57,139,685
Less: Transferred to Vote 1	30,313,000
Net postal revenue	470,137,418

Other revenue

RECEIPTS

C Return on investments	192
D Refunds of previous years' expenditure	53,689
E Miscellaneous	117,164
Total other revenue	171,045
Grand total	\$470,308,463

Appendix 1

Post Office Department

BALANCE SHEET
AS AT 31 MARCH 1973

ASSETS		LIABILITIES	
Cash in the hands of Postmasters and in transit	\$21,368,867	Post Office Savings Bank Depositors	\$ 3,424,718
POST OFFICE ACCOUNTS IN CONSOLIDATED REVENUE FUND		POST OFFICE ACCOUNTS IN CONSOLIDATED REVENUE	
Post Office Savings Bank	\$ 3,424,718	Cash on hand and in transit	\$21,368,867
Outstanding Money Orders	38,400,502	Post Office Working Capital Advance	767,967
Philatelic Trust	307,022	Post Office Account	1,668,266
Suspense Account — Paylist Deductions ..	279,879		23,805,100
Post Office Guarantee Fund — Cash	14,953		
Contractors' Security Deposits	10,823		
	42,437,897	OUTSTANDING POSTAL MONEY ORDERS	
INVENTORY OF MATERIALS AND FITTINGS		Unpaid Money Orders	\$36,150,215
Materials for use in the manufacture of uniforms, satchels and mail bags	767,967	Liability to Chartered Banks for paid money orders	3,377,148
			39,527,363
ACCOUNTS RECEIVABLE		Less: Provisional payment to foreign countries	1,126,861
International Reply Coupons from Foreign Postal Administrations	\$ 62,097		38,400,502
Government Departments and Agencies for Departmental mailings	1,228,171	DEPOSIT ACCOUNTS	
Foreign Postal Administrations for payment of money orders	1,620,610	Philatelic	\$ 307,022
Sundry Accounts Receivable	38,402	Post Office Guarantee Fund — Cash	14,953
	2,949,280	Contractors' Security	10,823
			332,798
SUSPENSE ACCOUNTS		ACCOUNTS PAYABLE	
Losses by fire, theft and other causes under investigation	473,783	Accrued salaries and salary warrants issued prior to 31 March 1973 remaining unpaid ..	\$ 1,061,660
		Sundry Accounts Payable	2,537
			1,064,197
		SUSPENSE ACCOUNTS	
		Adjustment of Revenue for unsold postage supplies at Canadian Forces Post Offices outside Canada	\$ 53,758
		Paylist deductions not transferred to other Government Departments or Agencies ..	805,101
		Unfilled philatelic orders	10,423
		Sundry credit balances	101,197
			970,479
	\$67,997,794		\$67,997,794

NOTE: Lands and buildings are provided and paid for by the Department of Public Works and consequently are not included among the Assets. Certain international Accounts Receivable and Payable are not in the Balance Sheet, since they cannot be established with sufficient accuracy.

Certified Correct

J. A. H. Mackay
Deputy Postmaster General

Appendix 1—Concluded

Statement of Revenue and Expenditure
for the year ended March 31, 1973

	\$	\$
REVENUES		
Gross postal revenue		557,590,103
Other revenue—		
Return on investments	192	
Refunds of previous years' expenditure ..	53,689	
Miscellaneous revenue	117,164	
		171,045
Total, cash revenue		557,761,148
Value of services provided by Post Offices:		
*Government of Canada mail free of postage	1,744,818	
Interest on money order float at 7 5/8% ..	3,384,269	
Interest on funds in savings bank account at 7 5/8%	268,487	
		5,397,574
Total revenues		563,158,722
EXPENDITURES		
Expenditures paid from parliamentary appropriations	463,725,777	
Expenditures paid from postal revenue ...	57,139,685	
Expenditures for vote netting of postal revenue items authorized by the Appropriations act	30,313,000	
		551,178,462
Value of services provided by other departments:		
Accommodation provided by Department of Public Works	55,943,000	
Accounting and cheque issue service provided by Department of Supply and Services	1,171,000	
**Contributions to: superannuation account \$33,559,000, employee group-surgical-medical insurance \$5,466,000 and Canada pension plan account and Quebec pension plan account \$6,171,000 by Treasury Board	45,196,000	
Employee compensation payments by the Department of Labour	567,000	
		102,877,000
Total costs		654,055,462
Net operating deficit		90,896,740
Total cash revenue	557,761,148	
Less: Expenditures paid from postal revenue	57,139,685	
Transferred to Vote I	30,313,000	
Total, transferred to Receiver General of Canada		470,308,463

*Amount based on actual mail volume—1972-73.

**Reflects value of contributions to superannuation, group-surgical-medical insurance, Canada pension and Quebec pension plan accounts based on actual salaries paid and number of contributing employees.

Appendix 2

Post Office Revolving Fund

(Authorized by Post Office Vote 541,
Appropriation Act No. 4, 1954, 1953-54, c.67)BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

	1973	1972
ASSETS		
Inventory, at cost	\$772,802	\$650,523
Shortage in inventory to be recovered from Parliamentary appropriation	4,784	4,521
	\$777,586	\$655,044
LIABILITIES		
Accounts payable	\$ 9,426	\$
Working Capital Advance (Authorized \$895,000) ..	768,160	655,044
	\$777,586	\$655,044

Certified Correct:

A.G. ROBINSON
*Director, Administrative
Services and Purchasing*

Approved:

M. LYSACK
for Deputy Postmaster General

I have examined the above Balance Sheet and the related Summary of Transactions in the Fund and have reported thereon under date of June 29, 1973 to the Postmaster General.

GEORGE LONG
*Acting Auditor General of Canada*SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for the preceding year)

	1973	1972
Balance at beginning of year	\$ 655,044	\$ 522,405
Costs incurred during year—		
Purchases	1,244,896	1,020,896
Storage and handling	7,687	12,706
Freight	6,216	5,426
Inspection	5,442	4,676
	1,264,241	1,043,704
	1,919,285	1,566,109
Costs charged to Post Office Vote 1 with respect to materials and fittings issued free of charge to manufacturers of—		
Mail bags	572,451	547,490
Uniforms	537,395	349,689
Satchels	32,045	13,898
	1,141,891	911,077
	777,394	655,032
Surplus transferred from the Revolving Fund as revenue	192	12
Balance at end of year	\$ 777,586	\$ 655,044

Appendix 2—Concluded

AUDITOR GENERAL OF CANADA

Ottawa, June 29, 1973.

THE HONOURABLE ANDRÉ OUELLET,
POSTMASTER GENERAL,
OTTAWA.

Sir,

I have examined the balance sheet of the Post Office Revolving Fund as at March 31, 1973 and the related summary of transactions in the Fund for the year ended on that date. My examination included a review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Post Office Revolving Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the previous year.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

SECTION 19

**1972-73
PUBLIC ACCOUNTS**

Privy Council

**Privy Council
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board**

CONTENTS

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PRIVY COUNCIL

Department

Objectives

- To provide for the operation and support of the central decision-making mechanism of the government.
- The provision of administrative and support services for the Constitutional Conference.

Chief Electoral Officer

Objective

- To enable the people of Canada, eligible to vote, to elect members of the House of Commons, the Council of the Yukon Territory and the Council of the Northwest Territories in accordance with provisions of the Canada Elections Act.

Commissioner of Official Languages

Objective

- To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

- To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objective

- To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

NOTE: In 1972-73 the Secretariat for Science Policy and Technology program and the Science Council of Canada were transferred from this Department to the new Ministry of State for Science and Technology. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
PRIVY COUNCIL OFFICE PROGRAM				
1 Program expenditures, the grants listed in the Estimates and contributions including maintenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary of \$7,500 per annum and pro rata for any period less than a year \$10,832,654 00				
Transfer from Treasury Board Vote 15 public service bilingualism 71,000 00				
	10,903,654 00	9,219,991 46	1,683,662 54	6,942,905 71
Stat. The Prime Minister's salary and motor car allowance	26,999 88	26,999 88		26,999 88
Stat. President of the Privy Council—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Leader of the Government in the Senate—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Ministers without portfolio or Ministers of State—Motor car allowances	1,311 13	1,311 13		1,238 16
Stat. Allowances to former Prime Ministers	30,436 54	30,436 54		33,333 84
	10,996,401 39	9,312,738 85	1,683,662 54	7,038,477 43
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM				
5 Program expenditures	97,791 00	64,980 39	32,810 61	340,458 58
	11,094,192 39	9,377,719 24	1,716,473 15	7,378,936 01
Chief Electoral Officer				
10 Program expenditures \$ 293,000 00				
10b 559,000 00				
Transfer from Treasury Board Vote 5 contingencies 20,000 00				
	872,000 00	840,233 76	31,766 24	309,887 85
Stat. Salary of the Chief Electoral Officer	37,976 02	37,976 02		36,104 51
Stat. Expenses of elections	19,363,395 66	19,363,395 66		864,419 86
	20,273,371 68	20,241,605 44	31,766 24	1,210,412 22
Commissioner of Official Languages				
15 Program expenditures	1,280,000 00	956,992 60	323,007 40	823,419 43
Stat. Salary and expenses	41,253 54	41,253 54		41,406 73
	1,321,253 54	998,246 14	323,007 40	864,826 16
Economic Council of Canada				
20 Program expenditures \$ 2,700,000 00				
20b 100,000 00				
Transfer from Treasury Board Vote 10 student summer employment 3,914 00				
Transfer from Treasury Board Vote 15 public service bilingualism 30,000 00				
	2,833,914 00	2,639,909 92	194,004 08	2,125,559 60
Public Service Staff Relations Board				
25 Program expenditures and authority to spend revenue received during the year \$ 1,871,000 00				
Transfer from Treasury Board Vote 15 public service bilingualism 45,000 00				
	1,916,000 00	1,773,797 13	142,202 87	1,537,598 68
Total	37,438,731 61	35,031,277 87	2,407,453 74	13,117,332 67

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
PRIVY COUNCIL OFFICE	1972-73	9,313	13	1,729		11,029
	1971-72	7,039	11	1,333		8,361
CONSTITUTIONAL CONFERENCE SECRETARIAT	1972-73	65		19		84
	1971-72	340		53		393
Total department	1972-73	9,378	13	1,748		11,113
	1971-72	7,379	11	1,386		8,754
Chief Electoral Officer	1972-73	20,242	119	188		20,311
	1971-72	1,210	2	224		1,432
Commissioner of Official Languages	1972-73	998		229		1,227
	1971-72	865		162		1,027
Economic Council of Canada	1972-73	2,640	2	457		3,095
	1971-72	2,126		427		2,553
Public Service Staff Relations Board	1972-73	1,774	1	411		2,184
	1971-72	1,538		329		1,867
Grand total	1972-73	35,032	135	3,033		37,930
	1971-72	13,118	13	2,528		15,633

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
PRIVY COUNCIL OFFICE PROGRAM								
Office of the Prime Minister	1,202	1,416					1,202	1,416 ^a
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio or Ministers of State	480	556					480	556
Cabinet Secretariat (Operations and Plans)	2,414	2,079					2,414	2,079
Federal-Provincial Relations Secretariat	804	671					804	671
Administration	1,988	1,989	308	633	3,450	1,490	5,746	4,112
Commissions of Inquiry and Task Forces	350	479					350	479
	7,238	7,190	308	633	3,450	1,490	10,996	9,313
Less: receipts credited to revenue ..	7	13					7	13
Add: services provided by other departments	1,729	1,729					1,729	1,729
Total cost of program	8,960	8,906	308	633	3,450	1,490	12,718	11,029 ^a
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM								
Constitutional Conference Secretariat	98	65					98	65
Add: services provided by other departments	19	19					19	19
Total cost of program	117	84					117	84

Programs by Activities — Concluded

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Chief Electoral Officer								
Administration	868	832	4	8			872	840
Elections	19,402	19,402					19,402	19,402
	20,270	20,234	4	8			20,274	20,242
Less: receipts credited to revenue ..		119						119
Add: services provided by other departments	188	188					188	188
Total cost of program	20,458	20,303	4	8			20,462	20,311
Commissioner of Official Languages								
Administration	448	509	10	17			458	526
Complaints services	368	169					368	169
Special studies services	495	303					495	303
	1,311	981	10	17			1,321	998
Add: services provided by other departments	229	229					229	229
Total cost of program	1,540	1,210	10	17			1,550	1,227
Economic Council of Canada								
Economic Council of Canada	2,819	2,611	15	29			2,834	2,640
Less: receipts credited to revenue ..		2						2
Add: services provided by other departments	457	457					457	457
Total cost of program	3,276	3,066	15	29			3,291	3,095
Public Service Staff Relations Board								
Staff relations administration	953	850	3	10			956	860
Pay Research Bureau	959	911	2	3			961	914
	1,912	1,761	5	13			1,917	1,774
Less: receipts and revenues credited to the vote	1						1	
	1,911	1,761	5	13			1,916	1,774
Less: receipts credited to revenue ..		1						1
Add: services provided by other departments	411	411					411	411
Total cost of program	2,322	2,171	5	13			2,327	2,184

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
PRIVY COUNCIL OFFICE PROGRAM			
Grants to an institute for research on Public Policy for initial expenditure requirements.	950	950	
Grants to an institute for research on Public Policy not to exceed the aggregate of all amounts contributed thereto in the current fiscal year from all sources, other than Her Majesty in right of Canada.	2,000	310	
The National Committee on Indian Rights and Treaties.	500	230	500
Expenditures not required for the current year			5
Total	3,450	1,490	505

NET EXPENDITURE BY PROGRAM AND STANDARD OBJECT

(in thousands of dollars)

STANDARD OBJECT	Privy Council Office Program	Constitu- tional Conference Secretariat Program	Total Department	Chief Electoral Officer	Commis- sionner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages	5,116 4,988 <i>4,246</i>	90 56 <i>206</i>	5,206 5,044 <i>4,452</i>	581 599 <i>280</i>	1,089 654 <i>595</i>	1,745 1,581 <i>1,480</i>	1,388 1,249 <i>1,073</i>	10,009 9,127 <i>7,880</i>
(1) Other personnel costs	50 80 <i>81</i>	1 <i>9</i>	50 81 <i>90</i>				1 1 <i>1</i>	51 81 <i>91</i>
(2) Transportation and communications	455 499 <i>434</i>	5 4 <i>39</i>	460 503 <i>473</i>	10 10 <i>8</i>	63 54 <i>64</i>	122 103 <i>90</i>	97 106 <i>90</i>	752 776 <i>725</i>
(3) Information					65 94 <i>86</i>	87 38 <i>65</i>	49 51 <i>32</i>	201 183 <i>183</i>
(4) Professional and special services	880 792 <i>793</i>	4 <i>50</i>	880 796 <i>843</i>	307 255 <i>46</i>	50 132 <i>79</i>	746 767 <i>416</i>	114 97 <i>96</i>	2,097 2,047 <i>1,480</i>
(5) Rentals	75 84 <i>72</i>	12	75 84 <i>84</i>	2 2 <i>2</i>	13 17 <i>14</i>	14 44 <i>13</i>	6 5 <i>3</i>	110 152 <i>116</i>
(6) Purchased repair and upkeep	18 33 <i>12</i>	1	18 33 <i>13</i>	1 1 <i>1</i>	1 1 <i>1</i>	6 4 <i>4</i>	3 2 <i>2</i>	29 41 <i>21</i>
(7) Utilities, materials and supplies	254 202 <i>204</i>	21	254 202 <i>225</i>	5 3 <i>4</i>	25 18 <i>16</i>	83 61 <i>40</i>	40 50 <i>45</i>	407 334 <i>330</i>
(9) Construction and acquisition of machinery and equipment	308 633 <i>331</i>		308 633 <i>331</i>	4 8 <i>4</i>	10 17 <i>7</i>	15 29 <i>11</i>	5 13 <i>48</i>	342 700 <i>401</i>
(10) Grants, contributions and other transfer pay- ments	3,450 1,490 <i>505</i>		3,450 1,490 <i>505</i>					3,450 1,490 <i>505</i>
(12) All other expenditures	390 512 <i>361</i>	3 2	393 512 <i>363</i>	19,364 19,364 <i>865</i>	5 11 <i>3</i>	16 13 <i>7</i>	214 201 <i>148</i>	19,992 20,101 <i>1,386</i>
(1-12) Total	10,996 9,313 <i>7,039</i>	98 65 <i>340</i>	11,094 9,378 <i>7,379</i>	20,274 20,242 <i>1,210</i>	1,321 998 <i>865</i>	2,834 2,640 <i>2,126</i>	1,917 1,774 <i>1,538</i>	37,440 35,032 <i>13,118</i>
(13) Less: receipts and revenues credited to the vote							1	1
Total net expenditures	10,996 9,313 <i>7,039</i>	98 65 <i>340</i>	11,094 9,378 <i>7,379</i>	20,274 20,242 <i>1,210</i>	1,321 998 <i>865</i>	2,834 2,640 <i>2,126</i>	1,916 1,774 <i>1,538</i>	37,439 35,032 <i>13,118</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in *italic* type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Privy Council	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
RECEIPTS—						
Budgetary—						
Charged to annual appropriations	9,285	840	957	2,640	1,774	15,496
Charged to statutory appropriations	93	19,402	41			19,536
Credited to revenue	13	119		2	1	135
Total receipts	9,391	20,361	998	2,642	1,775	35,167
OUTLAYS—						
Budgetary—						
Operating	7,255	20,234	981	2,611	1,761	32,842
Capital	633	8	17	29	13	700
Grants, contributions and other transfer payments	1,490					1,490
Credited to revenue	13	119		2	1	135
Total outlays	9,391	20,361	998	2,642	1,775	35,167
Net receipts or net outlays (—)	nil	nil	nil	nil	nil	nil

Revenue

Privy Council		1972-73	1971-72	Economic Council of Canada		1972-73	1971-72
Comparative Summary				Comparative Summary			
Non-Tax Revenue—				Non-Tax Revenue—			
A Refunds of previous years' expenditure ...		9,942 58	4,462 68	A Refunds of previous years' expenditure ..		12 60	
B Miscellaneous		3,459 18	6,129 92	B Miscellaneous		2,400 00	
Total		\$ 13,401 76	\$10,592 60	Total		\$ 2,412 60	\$
Details			1972-73	Details			1972-73
Non-Tax Revenue—				Non-Tax Revenue—			
A Refunds of previous years' expenditure			9,943	A Refunds of previous years' expenditures: duplicate payment .			13
B Miscellaneous: Payment by the Prime Minister as required by section 5 of the Prime Minister's Residence Act, c. 216, R.S. \$2,903; payment by the Prime Minister's chauffeur for accommodation \$513; sale of statutory instruments pursuant to the Statutory Instruments Act, c. 38, Statutes of 1970-71-72 \$43.			3,459	B Miscellaneous: cost of CANDIDE (Canadian Disaggregate Inter-Departmental Economic Model 1.0 computer) course given by Economic Council of Canada			2,400
Total			\$ 13,402	Total			\$ 2,413
Office of the Chief Electoral Officer		1972-73	1971-72	Public Service Staff Relations Board		1972-73	1971-72
Comparative Summary				Comparative Summary			
Non-Tax Revenue—				Non-Tax Revenue—			
Miscellaneous		\$ 118,860 00	\$ 2,000 00	Services and service fees		\$ 911 68	\$
Details			1972-73	Details			
Non-Tax Revenue—				Non-Tax Revenue—			
Miscellaneous: Forfeiture of candidates' election deposits ...			\$118,860				
Commissioner of Official Languages		1972-73	1971-72				
Comparative Summary							
Non-Tax Revenue—							
Refunds of previous years' expenditure ..		375 00					
Miscellaneous		2 03	9 00				
Total		\$ 377 03	\$ 9 00				

Appendix 1

Chief Electoral Officer

STATEMENT OF EXPENDITURES – GENERAL ELECTIONS AND BY-ELECTIONS

	Returning officers' services and office expenses	Printing	Preparatory work	Enumeration	Polling station accounts	Other	Total
	\$	\$	\$	\$	\$	\$	\$
General elections—							
Prior to 1972					48		48
1972	2,730,248	3,970,388	118,391	6,350,450	5,321,566	300,095	18,791,138
Next general election						553,534	553,534
By-elections—							
1967					48		48
1971	1,000				640		1,640
1972	4,310	341	114			544	5,309
General accounts	905	6,219	12			4,542	11,678
Total	2,736,463	3,976,948	118,517	6,350,450	5,322,302	858,715	19,363,395

GENERAL ELECTION – 1972

	Returning officers' services and office expenses	Printing	Preparatory work	Enumeration	Polling station accounts	Other	Total
	\$	\$	\$	\$	\$	\$	\$
SUMMARY							
Ontario	853,125	1,377,116	32,752	2,286,550	1,787,439		6,336,982
Quebec	736,207	1,176,816	22,732	1,846,619	1,584,610	-500	5,366,484
Nova Scotia	97,963	143,665	4,539	212,454	194,935		653,556
New Brunswick	74,942	117,270	5,274	155,834	157,946		511,266
Newfoundland	65,471	84,648	2,738	130,855	129,930		413,642
Prince Edward Island	19,639	22,608	1,604	27,694	29,977		101,522
Manitoba	130,065	186,699	6,360	293,230	247,935		864,289
British Columbia	257,978	383,693	16,244	624,958	515,739		1,798,612
Saskatchewan	125,638	167,529	6,137	272,209	252,537		824,050
Alberta	193,585	297,040	8,242	484,351	405,103		1,388,321
Yukon	6,134	3,766	330	5,848	5,071		21,149
Northwest Territories	41,930	9,387	2,429	9,848	10,344		73,938
Outside Canada	127,571	151	2,204			9,341	139,267
General Accounts			6,806			291,254	298,060
Total	2,730,248	3,970,388	118,391	6,350,450	5,321,566	300,095	18,791,138

Appendix 2

Board of Trustees of the Queen Elizabeth II Canadian Fund to aid in research on the diseases of children
(Established by the Queen Elizabeth II Canadian Research Fund Act)

BALANCE SHEET AS AT MARCH 31, 1973
 (with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$ 1,880	\$ 6,841	Provision for awards approved	\$ 172,830	\$ 227,350
Interest accrued on investments	26,048	26,736	Principal of Fund		
Investments — Canada bonds at amortized cost (market value, 1973, \$1,055,086; 1972, \$1,072,872)	1,073,178	1,098,556	Balance at beginning of year	\$904,783	973,450
			Add:		
			Income for the year from investments	61,143	63,680
				965,926	1,037,130
			Deduct:		
			Awards approved dur- ing the year	\$45,508	155,406
			Less: Cancellation of awards approved in prior years	9,000	23,333
				36,508	132,073
			Other expenditure—net	1,142	274
				37,650	132,347
			Balance at end of year	928,276	904,783
	\$1,101,106	\$1,132,133		\$1,101,106	\$1,132,133

Approved on behalf of the Board:

JOHN F. MCCREARY
Chairman

G. MALCOLM BROWN
Trustee

I have examined the above Balance Sheet and have reported thereon under date of May 23, 1973, to the Board of Trustees and the Prime Minister as required by section 14 of the Queen Elizabeth II Canadian Research Fund Act.

GEORGE LONG
Acting Auditor General of Canada

AUDITOR GENERAL OF CANADA

Ottawa, May 23, 1973.

TO: THE BOARD OF TRUSTEES OF THE QUEEN ELIZABETH II
 CANADIAN FUND TO AID IN RESEARCH ON THE DISEASES OF
 CHILDREN

The Prime Minister of Canada

I have examined the accounts and financial statement of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children for the year ended March 31, 1973, in accordance with section 14 of the Queen Elizabeth II Canadian Research Fund Act. My examination included a general review of the accounting procedures and a detailed scrutiny of the accounting and related records.

In my opinion the accompanying balance sheet as at March 31, 1973, including a summary of the transactions affecting the principal of the Fund for the year ended on that date, presents fairly the financial position of the Fund and the results of its operations for the year ended March 31, 1973, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

GEORGE LONG

Acting Auditor General of Canada

Appendix 3

Economic Council of Canada

(Established by the Economic Council of Canada Act)

STATEMENT OF EXPENDITURE FOR THE YEAR
ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Administration:		
Salaries and employee benefits	\$1,601,713	\$1,754,082
Professional and special services	526,778	416,444
Accommodation	157,350	146,537
Office stationery and supplies	61,056	39,825
Travel and removal	53,335	62,277
Communications	40,259	31,837
Publication of reports and studies	38,410	65,430
Rental of office machines	38,356	12,330
Office renovations	32,304	
Office furniture and equipment	19,788	10,599
Repair of office furniture and equipment	4,457	3,760
Miscellaneous	12,245	9,439
	<u>2,586,051</u>	<u>2,552,560</u>
Special study re Canadian construction industry	510,859	
Total expenditure	<u>\$3,096,910</u>	<u>\$2,552,560</u>
Total expenditure provided for by:		
Privy Council Vote 20	\$2,639,910	\$2,125,560
Government departments which provided major services without charge	457,000	427,000
	<u>\$3,096,910</u>	<u>\$2,552,560</u>

Certified correct:

N. LAFRANCE
Chief of Administration

Approved:

ANDRE RAYNAULD
Chairman

I have examined the above Statement of Expenditure and have reported thereon under date of June 27, 1973 to the Economic Council of Canada and The Right Honourable the Prime Minister.

GEORGE LONG
Acting Auditor General of Canada.

AUDITOR GENERAL OF CANADA

Ottawa, June 27, 1973.

TO: ECONOMIC COUNCIL OF CANADA
AND

THE RIGHT HONOURABLE THE PRIME MINISTER, OTTAWA.

Sirs,

I have examined the accounts and financial transactions of the Economic Council of Canada for the year ended March 31, 1973, pursuant to the provisions of section 20 of the Economic Council of Canada Act.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Expenditure presents fairly the financial transactions of the Council for the year ended March 31, 1973, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

GEORGE LONG

Acting Auditor General of Canada

SECTION 20

1972-73
PUBLIC ACCOUNTS

Public Works

CONTENTS

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PUBLIC WORKS

Department

Objectives

- To provide central policy direction and central administrative support services for all departmental programs.
- To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction, property use and protection.
- To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.
- To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.
- To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

Note: In 1972-73 the real estate function was transferred from the Department of Transport to this department. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
1 Program expenditures	\$ 14,792,000 00			
Transfer from Treasury Board Vote 10 student summer employment	52,027 00			
Transfer from Treasury Board Vote 15 public service bilingualism	440,000 00			
	15,284,027 00	14,828,305 88	455,721 12	13,335,207 24
Stat. Minister of Public Works—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Expenditures from appropriations not required 1972-73				947 04
	15,301,026 92	14,845,305 80	455,721 12	13,353,154 20
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM				
5 Program expenditures and the grants listed in the Estimates	\$ 17,194,000 00			
5b	375,000 00			
Transfer from Treasury Board Vote 10 student summer employment	133,100 00			
Transfer from Treasury Board Vote 15 public service bilingualism	60,000 00			
	17,762,100 00	17,441,997 14	320,102 86	16,557,814 36
ACCOMMODATION PROGRAM				
10 Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates, and, on a partially recoverable basis, to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year	\$154,006,000 00			
10a	8,159,000 00			
10b Operating expenditures and the grant listed in the Estimates	1 00			
Transfer from Treasury Board Vote 10 student summer employment	21,000 00			
	162,186,001 00			
Less transfer to Vote 15	4,802,000 00			
	157,384,001 00	150,647,202 76	6,736,798 24	144,911,695 32
15 Capital expenditures including expenditures on works on other than Federal property	\$130,000,000 00			
15a	1,226,000 00			
15b To authorize the transfer of \$4,802,000 from Public Works Vote 10, Appropriation Act No. 3, 1972, for the purposes of this Vote and to provide a further amount of	7,750,000 00			
Transfer from Vote 10	4,802,000 00			
	143,778,000 00	140,403,731 19	3,374,268 81	113,269,667 68
Stat. Federal Court awards	201,827 02	201,827 02		221,333 29
Stat. Refunds of amounts credited to revenue in previous years	46,843 79	46,843 79		421 92
	301,410,671 81	291,299,604 76	10,111,067 05	258,403,118 21
MARINE PROGRAM				
20 Operating expenditures and contributions	\$ 11,232,000 00			
20b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$8,200.92 and to provide a further amount of	300,000 00			
	11,532,000 00	11,248,195 29	283,804 71	12,352,273 15
25 Capital expenditures including expenditures on works on other than Federal property	\$ 13,592,000 00			
25b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$159,368.54 and to provide a further amount of	4,000,000 00			
	17,592,000 00	16,879,455 53	712,544 47	21,904,098 21
Stat. Dry dock subsidy—Canadian Vickers, Montreal	180,000 00	180,000 00		180,000 00
	29,304,000 00	28,307,650 82	996,349 18	34,436,371 36

Appropriations and Expenditures—Concluded

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
35 Operating expenditures including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge	\$ 8,992,000 00			
35b To authorize the transfer of \$300,000 from Public Works Vote 40, Appropriation Act No. 3, 1972 for the purposes of this Vote	1 00			
Transfer from Vote 40	300,000 00	9,292,001 00	8,764,576 03	527,424 97
40 Capital expenditures including expenditures on works on other than Federal property	\$ 8,159,000 00			8,787,800 41
Less transfer to Vote 35	300,000 00	7,859,000 00	7,308,628 41	550,371 59
Stat. Refunds of amounts credited to revenue in previous years	500 00	500 00		4,177,906 33
Expenditures from appropriations not required for 1972-73				2,338,157 65
	17,151,501 00	16,073,704 44	1,077,796 56	15,303,864 39
Total	380,929,299 73	367,968,262 96	12,961,036 77	338,054,322 52

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1972-73	14,845	33	2,225	560	17,597
	1971-72	13,353	44	2,007	1,237	16,553
PROFESSIONAL AND TECHNICAL SERVICES	1972-73	17,442	145	2,613	646	20,556
	1971-72	16,558	75	2,160	1,135	19,778
ACCOMMODATION	1972-73	291,299	6,708	7,429		292,020
	1971-72	258,403	7,936	6,434		256,901
MARINE	1972-73	28,308	1,965	1,013	311	27,667
	1971-72	34,436	1,248	747	203	34,138
TRANSPORTATION AND OTHER ENGINEERING	1972-73	16,074	136	478	150	16,566
	1971-72	15,304	237	376	229	15,672
Total	1972-73	367,968	8,987	13,758	1,667	374,406
	1971-72	338,054	9,540	11,724	2,804	343,042

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive offices	1,412	1,372	17	43			1,429	1,415
Administration services	13,771	13,224	101	206			13,872	13,430
	15,183	14,596	118	249			15,301	14,845
Less: receipts credited to revenue ..		33						33
Add: services provided by other departments	2,225	2,225					2,225	2,225
accommodation provided by this department	560	560					560	560
Total cost of program	17,968	17,348	118	249			18,086	17,597
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services	15,360	14,659	121	285	23	23	15,504	14,967
Real property services	2,216	2,400	37	70	5	5	2,258	2,475
	17,576	17,059	158	355	28	28	17,762	17,442
Less: receipts credited to revenue ..		145						145
Add: services provided by other departments	2,613	2,613					2,613	2,613
accommodation provided by this department	646	646					646	646
Total cost of program	20,835	20,173	158	355	28	28	21,021	20,556
ACCOMMODATION PROGRAM								
General purpose buildings	110,980	110,409	86,179	85,036	77	77	197,236	195,522
Single purpose buildings	42,318	46,340	62,650	55,377			104,968	101,717
Program management	9,307	9,019		119			9,307	9,138
	162,605	165,768	148,829	140,532	77	77	311,511	306,377
Less: receipts and revenues credited to the vote	6,939	6,935		4			6,939	6,939
amounts recoverable from other departments and agencies	3,161	8,139					3,161	8,139
	152,505	150,694	148,829	140,528	77	77	301,411	291,299
Less: receipts credited to revenue ..	6,855	6,708					6,855	6,708
Add: services provided by other departments	7,429	7,429					7,429	7,429
Total cost of program	153,079	151,415	148,829	140,528	77	77	301,985	292,020
MARINE PROGRAM								
Industry support	11,157	10,941	16,941	16,318	180	180	28,278	27,439
Water level control	320	246	651	561	55	62	1,026	869
	11,477	11,187	17,592	16,879	235	242	29,304	28,308
Less: receipts credited to revenue ..	950	1,965					950	1,965
Add: services provided by other departments	1,013	1,013					1,013	1,013
accommodation provided by this department	311	311					311	311
Total cost of program	11,851	10,546	17,592	16,879	235	242	29,678	27,667
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities	9,931	8,995	6,859	7,508	68	67	16,858	16,570
Public utility services			1,000				1,000	
	9,931	8,995	7,859	7,508	68	67	17,858	16,570
Less: receipts and revenues credited to the vote	707	297		199			707	496
	9,224	8,698	7,859	7,309	68	67	17,151	16,074
Less: receipts credited to revenue ..	141	136					141	136
Add: services provided by other departments	478	478					478	478
accommodation provided by this department	150	150					150	150
Total cost of program	9,711	9,190	7,859	7,309	68	67	17,638	16,566

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grant to the Roads and Transportation Association of Canada	23	23	23
Grant to the Canadian Joint Fire Prevention Publicity Committee	5	5	5
	28	28	28
ACCOMMODATION PROGRAM			
Grant to the City of Whitehorse re purchase of Capital Equipment	77	77	
	77	77	
MARINE PROGRAM			
Dry dock subsidy to Canadian Vickers	180	180	180
Okanagan flood control project	55	62	47
	235	242	227
TRANSPORTATION AND OTHER ENGINEERING PROGRAM			
Contribution to the Province of Ontario in respect of Ottawa Queensway	68	67	
<i>Expenditures not required for the current year</i>	68	67	2,986
			2,986
Total	408	414	3,241

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Admin- istration Program	Professional and Technical Services Program	Accommo- dation Program	Marine Program	Trans- portation and Other Engineering Program	Total
(1) Salaries and wages	12,683 11,743 <i>10,820</i>	15,503 14,924 <i>13,934</i>	37,308 35,769 <i>34,264</i>	5,064 4,904 <i>5,217</i>	2,448 760 <i>2,205</i>	73,006 68,100 <i>66,440</i>
(1) Other personnel costs	67 51 <i>73</i>	83 90 <i>55</i>	912 423 <i>475</i>	382 345 <i>316</i>	129 9 <i>137</i>	1,573 918 <i>1,056</i>
(2) Transportation and communications	1,067 1,050 <i>854</i>	764 1,011 <i>907</i>	1,983 2,128 <i>2,342</i>	465 435 <i>535</i>	200 193 <i>171</i>	4,479 4,817 <i>4,809</i>
(3) Information	37 29 <i>9</i>	7 12 <i>8</i>	327 163 <i>104</i>	39 31 <i>37</i>	6 10 <i>6</i>	416 245 <i>164</i>
(4) Professional and special services	743 948 <i>632</i>	626 447 <i>587</i>	19,546 24,100 <i>18,740</i>	836 737 <i>947</i>	516 444 <i>474</i>	22,267 26,676 <i>21,380</i>
(5) Rentals	99 184 <i>177</i>	46 33 <i>37</i>	77,731 70,364 <i>57,972</i>	186 285 <i>241</i>	53 13 <i>27</i>	78,115 70,879 <i>58,454</i>
(6) Purchased repair and upkeep	48 62 <i>49</i>	94 74 <i>86</i>	17,722 22,887 <i>24,931</i>	5,599 5,765 <i>7,195</i>	5,435 8,144 <i>4,485</i>	28,898 36,932 <i>36,746</i>
(7) Utilities, materials and supplies	408 521 <i>479</i>	445 470 <i>626</i>	20,158 25,317 <i>22,995</i>	966 1,154 <i>1,047</i>	1,451 367 <i>1,449</i>	23,428 27,829 <i>26,596</i>
(8) Construction and acquisition of land, buildings and equipment ...			130,745 118,587 <i>98,213</i>	15,063 13,616 <i>18,550</i>	7,381 6,470 <i>3,687</i>	153,189 138,673 <i>120,450</i>
(9) Construction and acquisition of machinery and equipment	118 249 <i>257</i>	158 354 <i>274</i>	4,695 6,329 <i>5,670</i>	468 687 <i>348</i>	166 60 <i>305</i>	5,605 7,679 <i>6,854</i>
(10) Grants, contributions and other transfer payments		28 28 <i>28</i>	77 77 <i>242</i>	235 242 <i>227</i>	68 67 <i>2,986</i>	408 414 <i>3,241</i>
(12) All other expenditures	31 10 <i>6</i>	8 8 <i>17</i>	307 233 <i>27</i>	1 135 <i>5</i>	5 33 <i>3</i>	352 419 <i>58</i>
(1-12) Total	15,301 14,847 <i>13,356</i>	17,762 17,451 <i>16,559</i>	311,511 306,377 <i>265,733</i>	29,304 28,336 <i>34,665</i>	17,858 16,570 <i>15,935</i>	391,736 383,581 <i>346,248</i>
(13) Less: receipts and revenues credited to the vote			10,100 15,078 <i>7,330</i>		707 496 <i>631</i>	10,807 15,613 <i>8,194</i>
Total net expenditures	15,301 14,845 <i>13,353</i>	17,762 17,442 <i>16,558</i>	301,411 291,299 <i>258,403</i>	29,304 28,308 <i>34,436</i>	17,151 16,074 <i>15,304</i>	380,929 367,968 <i>338,054</i>

Amounts in roman type are 1972-73 appropriations.
Amounts in bold face type are 1972-73 expenditures.
Amounts in *italic* type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS—	
Budgetary—	
Charged to annual appropriations	367,522
Charged to statutory appropriations	446
Credited to appropriations	15,613
Credited to revenue	8,987
Total receipts	392,568
OUTLAYS—	
Budgetary—	
Operating	217,644
Capital	165,523
Grants, contributions and other transfer payments	414
Credited to revenue	8,987
Total outlays	392,568
Net receipts or net outlays (—)	nil

Revenues

	1972-73	1971-72
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	4,690,935 19	6,099,043 04
B Proceeds from sales	24,599 84	64,040 43
C Services and service fees	1,847,612 09	1,697,200 98
D Refunds of previous years' expenditure	1,192,913 67	852,959 35
E Miscellaneous	1,230,987 89	826,288 18
Total	\$8,987,048 68	\$9,539,531 98
Details		
1972-73		
A Privileges, licences and permits:		
Ferry privileges	1,600	
Rental of:		
Public buildings and sites	4,678,126	
Water lots	4,294	
Encroachment fees, field camp accommodation	6,915	
		4,690,935
B Proceeds from sales:		
Sale of real estate	21,916	
Sale of scrap or surplus materials and equipment	2,684	
		24,600
C Services and service fees:		
Supply of rations	114,383	
Commission from telephone booths in public buildings	22,041	
Supply of:		
Steam	392,796	
Water	176,419	
Electricity	88,937	
Sewer and/or garbage removal services	1	
Miscellaneous	381,766	
Earnings of floating plant	44,846	
Earnings of graving docks, etc.:		
Champlain graving dock, Lauzon, Quebec	171,652	
Lorne graving dock, Lauzon, Quebec	33,642	
Esquimalt graving dock, B.C.	417,424	
Selkirk repair slip, Manitoba	3,705	
		1,847,612

D Refunds of previous years' expenditure:
 Department of the Attorney General—salaries for fire department personnel Provincial share 50% (January to March) \$28,400; Canadian Marconi Co.—to correct SOD No. 28 Monies received after March 31, 1972 on 1971-72 Statement of Deposit \$11,586; Electrical Reduction Co. Ind. Ltd.—principal on loan applicable to 1972-73 \$71,927; Gulf Oil Canada Ltd.—principal on loan applicable to 1972-73 \$68,543; Mersey Seafoods Ltd.—1972-73 payments of \$500 per month \$6,000; Port aux Basques Ferry Terminal transferred from Vote 7220 (consultants' holdbacks) \$12,570; Gaspesia Pulp and Paper—Chandler Project—reimbursement of construction cost agreement with company \$10,000; Province of Quebec—Rivière au Renard Project—reimbursement of dredging cost agreement with provincial government \$9,273; Bank of Canada—steam used 1971-72 \$5,199; Campeau Corp.—reimbursement of rent overpayment for Colonel By Towers \$21,697; Chateau Laurier—steam used 1971-72 \$21,727; Children's Hospital of Eastern Ontario—recover cost of expanding D.N.D. Medical Centre heating plant \$180,000; D.S.S. Computer Service Bureau—recover cost of fitting mezzanine & computer room in Lord Eigin Plaza \$45,148; External

Revenues—Concluded

1972-73

Details—Concluded

Affairs—rental charges Besserer Building \$5,073; External Affairs—cost of employment to paint Canadian Embassy in Moscow \$5,179; Hull Investors Syndicate—refund of overpayment to Hydro Quebec \$22,219; Industry, Trade and Commerce—cost of installation of carpets \$13,356; National Capital Commission—recovery of taxes paid on old Journal Building \$9,634; National Capital Commission—steam and chilled water used 1971-72 \$52,379; Public Service Commission—recover renovations of training site in Touraine \$11,723; Upper Ottawa Improvement Co.—amortization payment on Bronson Slide \$14,306; Department of Communications—screens for open office landscaping—miscellaneous invoice No. 02766 \$8,027; Canadian International Grain Institute—recovery of cost of additions to Board of Grain Commissioners Building, Winnipeg requested by client \$288,000; Northern Construction Company, Division of Morrison Knudsen Company Inc.—recovery of ship construction subsidy applicable to cost plus portion of contract \$11,294; Government of Northwest Territories—diesel fuel—cost recovery \$6,129; Brinton Carpets Ltd.—claim for damaged carpets \$11,930; Canada Bridge Ltd.—proceeds from forfeited contract security (negotiable bonds) \$29,396; City of Whitehorse—water supply \$9,364; Government of Yukon Territory—rental arrears \$8,551; Sundry \$194,284	1,192,914
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E Miscellaneous:

To charge C.B.C. for Professional, Technical and Administrative staff salaries. Period April 1, 1972 to March 31, 1973. Includes amount credited to CRF in error for period April 1 to December 3, 1972 \$103,210; Electrical Reduction Co. Ind. Ltd.—interest on loan applicable to 1972-73 \$180,624; Gulf Oil Canada Ltd.—interest on loan applicable to 1972-73 \$435,310; National Sea Products Ltd.—interest on loan applicable to 1972-73 \$17,067; Compagnie de Flottage du St. Maurice—accumulated surplus revenue retained by company \$32,466; Atomic Energy of Canada—Chalk River, boiler renovations reimbursement for salary and travel expenses \$12,982; Ontario Region—rental of two wave recorders and data analysis at Goderich Harbour—wave climate study \$7,000; Canadian International Development Agency—reclaim of C. Highgate salary (temporary duty in Jamaica) \$12,932; Canadian National Railways—maintenance—Burlington lift bridge \$29,970; Great Lakes Paper Company—dredging—Kaministiquia River \$27,500; Alaska, State of—rental—Prince Rupert ferry terminal \$45,068; Eurocan Terminals Ltd.—interest on loan, 1972-73 \$263,346; Washington Ferries—rental—Sidney terminal Customs & Immigration \$15,350; Sundry \$48,163	1,230,988
Total	\$8,987,049

Appendix

Public Works Working Capital Advance

	1973	1972
ASSETS:		
Accounts receivable	\$75,649	\$388,603
LIABILITIES:		
Working capital advance	\$75,649	\$388,603

STATEMENT OF OPERATIONS FOR THE
YEAR ENDED MARCH 31, 1973

(with comparative figures as at March 31, 1972)

	1973	1972
Payments made out of, and recoveries credited to the Working Capital Advance in respect of undertakings by the Department of Public Works on behalf of other Federal Government Departments and Agencies as follows:		
Agriculture	1,156,059	2,170,422
Atomic Energy of Canada Ltd.	606	
Canada Pension	51,414	
Canadian Broadcasting Corporation	9,638	17,608
Canadian Dairy Commissioners	14,214	
Canadian International Development Agency	15,264	21,784
Canadian International Grains Institute	333,351	
Central Mortgage and Housing Corporation ..	2,756	2,498
Communications	842,384	1,161,576
Consumer and Corporate Affairs		3,550
Crown Assets Disposal Corporation	1,671	2,886
Defence Construction (1951)		465
Economic Council of Canada	11,551	
Emergency Measures Organization	71,487	95,630
Energy, Mines and Resources	1,170,331	229,055
Environment	10,504,813	1,441,195
External Affairs	444,377	567,028
Farm Credit Corporation	589	1,096
Fisheries		6,889,441
Fisheries Research Board		5,982,000
Forestry and Rural Development		9,437
Indian and Northern Affairs—		
Civil Engineering and Roads	22,724,663	10,747,428
Accommodation	5,054,424	4,725,451
Marine Works	57,651	99,050
Information Canada	1,943	1,964
International Development Research Centre ..	5,839	
Justice	1,057	794
Manpower and Immigration	42,911	8,139
Ministry of Transport—		
Air	1,096,657	207,023
Canadian Surface Transportation Adminis-		
tration	1,124,478	3,068,115
Marine	548,488	1,133,603
Property Services Personnel Transfer	60	3,720
National Arts Centre	41,778	
National Capital Commission	5,699,311	2,441,136
National Defence	819,732	705,652
National Harbours Board	1,979,825	2,247,443
National Health and Welfare	8,156,561	1,994,057
National Museums	36,851	
National Research Council	7,065,949	2,736,280
National Revenue—		
Customs and Excise	895,485	196,379
Taxation	5,500	766
Northern Canada Power Commission	154,510	47,409
Northwest Territories Government	80,000	561,874

Pacific Pilotage Authority	50	
Post Office	167,373	60,373
Privy Council	507	
Public Service Commission	110,505	52,049
Regional Economic Expansion	4,080	4,689
Royal Canadian Mint	21,316	
Royal Canadian Mounted Police	11,363,004	10,149,262
Secretary of State	5,465	49,468
Solicitor General—		
Canadian Penitentiary Service	4,344,218	10,275,526
St. Lawrence Seaway Authority	4,812	
Supply and Services	106,847	2,626
Unemployment Insurance Commission	592,414	48,544
Urban Affairs	14,508	80,649
Veterans Affairs	457,467	1,318,949
Yukon Territory Government	55,967	37,789
	\$87,472,711	\$71,601,878

A balance of \$75,648.88 remained outstanding in the Working Capital Advance as at the close of the 1972-73 fiscal year.

ANALYSIS OF AMOUNTS NOT RECOVERED
TO THE FUND IN 1972-73

	Client had no funds	Journal vouchers not processed	Total
Energy, Mines and Resources ...	46,822 52		46,822 52
National Health and Welfare ...	28,826 36		28,826 36
	\$75,648 88		\$75,648 88

SECTION 21

1972-73
PUBLIC ACCOUNTS

Regional Economic Expansion

Department
Cape Breton Development Corporation

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REGIONAL ECONOMIC EXPANSION

Department

Objective

- To facilitate economic expansion and social adjustment in areas of Canada requiring special measures to improve opportunities for productive employment and the access of people to opportunities.

Cape Breton Development Corporation

Objective

- To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
1 Operating expenditures	\$34,230,700 00			
1b To extend the purposes of Regional Economic Expansion Vote 1, Appropriation Act No. 3, 1972 to include reimbursement of the Maritime Marshland Rehabilitation Administration stores working capital advance account, established by Vote 533, Appropriation Act No. 4, 1954 in the amount of \$4,560 for the value of stores which have become obsolete, unserviceable, lost or destroyed and to authorize the transfer, without cost, to the Council of Maritime Premiers of all assets thereof	1 00			
Transfer from Treasury Board Vote 10 student summer employment	71,753 00			
Transfer from Treasury Board Vote 15 public service bilingualism	184,500 00			
	34,486,954 00	31,422,453 93	3,064,500 07	26,288,334 48
5 Capital expenditures and authority to make recoverable advances in amounts not exceeding the amount of the share of the Province of Nova Scotia of the cost of the Avon River Causeway Dam project; authority to make expenditures on works, land, buildings and equipment on other than Federal property for community infrastructure and on projects for the benefit of Indians and non-Indians	7,777,000 00	6,436,962 85	1,340,037 15	4,370,629 19
10 The grants listed in the Estimates, contributions, including contributions in accordance with an agreement entered into, with the approval of the Governor in Council, between Canada and Newfoundland, of the incorporation and operating expenses of a corporation, incorporated pursuant thereto, to provide financing and other services to small and medium sized businesses in Newfoundland and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the Provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements	382,741,400 00	262,216,332 89	120,525,067 11	277,958,150 44
Stat. Minister of Regional Economic Expansion—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years	31 81	31 81		
	425,022,385 73	300,092,781 40	124,929,604 33	308,634,114 03
Cape Breton Development Corporation				
35 Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance in the calendar year 1972 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and, notwithstanding Section 31 (2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1972 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty	\$27,185,000 00			
35a To extend the purposes of Regional Economic Expansion Vote 35, Appropriation Act No. 3, 1972, to increase from \$10,000,000 to \$15,000,000 the amount of advances that may be outstanding at any time in the calendar year 1973 under subsection 19(2) of the Cape Breton Development Corporation Act; to authorize the transfer of \$4,000,000 from Regional Economic Expansion Vote 40, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of	1,440,000 00			
Transfer from Vote 40	4,000,000 00			
	32,625,000 00	32,625,000 00		28,830,059 00
40 Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal, coke and railway operations	\$13,459,000 00			
Less transfer to Vote 35	4,000,000 00			
	9,459,000 00	9,459,000 00		
45 Payment to the Cape Breton Development for the purposes of sections 22 and 23 of the Cape Breton Development Corporation Act	1,500,000 00	1,500,000 00		
Stat. Payments to the Cape Breton Development Corporation pursuant to sections 19 and 24 of the Cape Breton Development Corporation Act	14,721,322 00	14,721,322 00		8,928,979 00
	58,305,322 00	58,305,322 00		37,759,038 00
Total	483,327,707 73	358,398,103 40	124,929,604 33	346,393,152 03

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department	1972-73	300,093	25,287	6,443	230	281,479
	1971-72	308,634	21,712	4,734	230	291,886
Cape Breton Development Corporation	1972-73	58,305				58,305
	1971-72	37,759				37,759
Total	1972-73	358,398	25,287	6,443	230	339,784
	1971-72	346,393	21,712	4,734	230	329,645

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
Developmental planning and administration	15,272	14,774	339	309	7,927	3,747	23,538	18,830
Industrial development	6,742	5,022	106	32	174,475	85,934	181,323	90,988
Infrastructure assistance					100,198	88,757	100,198	88,757
Social adjustment and rural economic development	12,490	11,644	7,332	6,129	100,141	83,778	119,963	101,551
	34,504	31,440	7,777	6,470	382,741	262,216	425,022	300,126
Less: receipts and revenues credited to the vote				33				33
	34,504	31,440	7,777	6,437	382,741	262,216	425,022	300,093
Less: receipts credited to revenue ..	21,828	25,287					21,828	25,287
Add: services provided by other departments	6,443	6,443					6,443	6,443
accommodation provided by this department	230	230					230	230
Total cost of program	19,349	12,826	7,777	6,437	382,741	262,216	409,867	281,479
Cape Breton Development Corporation								
Rationalization of the coal industry ..							56,805	56,805
Economic expansion							1,500	1,500
Total cost of program							58,305	*58,305

*See financial statement in Volume III for details.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
Grants to assist various organizations associated with the promotion and development of economic expansion	50	5	10
Contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: projects and programs under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas and other federal-provincial programs			
Development planning and administration	7,927	3,747	6,915
Industrial development	174,425	85,929	101,940
Infrastructure assistance	100,198	88,757	95,688
Social adjustment and rural economic development	100,141	83,778	73,405
Total department	382,741	262,216	277,958

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	Total
(1) Salaries and wages	23,206 21,826 <i>18,822</i>		23,206 21,826 <i>18,822</i>
(1) Other personnel costs	102 32 <i>23</i>		102 32 <i>23</i>
(2) Transportation and communications	2,942 2,406 <i>2,137</i>		2,942 2,406 <i>2,137</i>
(3) Information	1,037 759 <i>751</i>		1,037 759 <i>751</i>
(4) Professional and special services	4,331 3,455 <i>1,901</i>		4,331 3,455 <i>1,901</i>
(5) Rentals	466 538 <i>295</i>		466 538 <i>295</i>
(6) Purchased repair and upkeep	592 261 <i>276</i>		592 261 <i>276</i>
(7) Utilities, materials and supplies	2,163 2,773 <i>2,599</i>		2,163 2,773 <i>2,599</i>
(8) Construction and acquisition of land, buildings and equipment	6,197 5,049 <i>3,000</i>		6,197 5,049 <i>3,000</i>
(9) Construction and acquisition of machinery and equipment	1,147 732 <i>919</i>		1,147 732 <i>919</i>
(10) Grants, contributions and other transfer payments	382,741 262,216 <i>277,958</i>		382,741 262,216 <i>277,958</i>
(12) All other expenditures	98 79 <i>92</i>	58,305 58,305 <i>37,759</i>	58,403 58,384 <i>37,851</i>
(1-12) Total	425,022 300,126 <i>308,773</i>	58,305 58,305 <i>37,759</i>	483,327 358,431 <i>346,532</i>
(13) Less: receipts and revenues credited to the vote	33 <i>139</i>		33 <i>139</i>
Total net expenditures	425,022 300,093 <i>308,634</i>	58,305 58,305 <i>37,759</i>	483,327 358,398 <i>346,393</i>

Amount in roman type are 1972-73 appropriations.

Amount in bold face type are 1972-73 expenditures.

Amount in *italic* type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Revolving Funds	Total
RECEIPTS—			
Budgetary—			
Charged to annual appropriations	300,076		300,076
Charged to statutory appropriations	17		17
Credited to appropriations	33		33
Credited to revenue	*21,182		*21,182
Non-budgetary—			
Charged to annual appropriations	64,771		64,771
Sales by		232	232
Other income	120		120
Loan repayments	14,140		14,140
Total receipts	400,339	232	400,571
OUTLAYS—			
Budgetary—			
Operating	31,440	229	31,669
Capital	6,470		6,470
Grants, contributions and other transfer payments	262,216		262,216
Credited to revenue	*21,182		*21,182
Non-Budgetary—			
Equity capital	5,000		5,000
Loans to	72,771		72,771
Other	137		137
Total outlays	399,216	229	399,445
Net receipts or net outlays (—) ...	1,123	3	1,126

*Excludes non cash transactions of \$4,105.

Revenue

	1972-73	1971-72
Departmental Comparative Summary		
Non-Tax Revenue—		
A Return on investments	16,082,121 34	15,414,764 23
B Privileges, licences and permits	1,346,679 80	1,492,535 99
C Proceeds from sales	255,609 58	169,239 67
D Services and service fees	988,024 83	1,197,427 74
E Refunds of previous years' expenditure	5,439,033 71	2,889,681 00
F Miscellaneous	1,175,249 24	547,872 28
Total	\$25,286,718 50	\$21,711,520 91
		1972-73
Details		
Non-Tax Revenue—		
A Return on investments: interest on loans—under the Atlantic Provinces Power Development Act: Newfoundland \$6,442,741; Nova Scotia \$3,890,877; New Brunswick \$3,701,550; Prince Edward Island development agreement \$286,750; Atlantic Development Board carry-over projects: Newfoundland \$62,158; Nova Scotia \$681,038; Prince Edward Island \$5,078; New Brunswick \$175,427; South Saskatchewan River \$661,370; Sale of irrigated land \$39,184; Saskatchewan, Meadow Lake, Special Area \$120,745; Agriculture Service Centres \$15,203		16,082,121
B Privileges, licenses and permits: house rentals \$96,449; land rentals \$10,721; community pasture fees \$1,103,212; surface leases \$130,182; grazing permits \$6,116		1,346,680
C Proceeds from sales: sale of land \$88,959; sale of livestock and produce \$154,583; sundries \$12,068		255,610
D Services and service fees: breeding fees \$455,920; engineering services \$134,154; water charges \$323,137; sundry rentals \$36,187; inoculation \$33,124; loan guarantees \$3,765; community pasture \$125; other \$1,613 ...		988,025
E Refunds of previous year's expenditure: this includes \$256,993 representing decreases made to loan accounts to correct amounts set up in prior years respecting projects financed by the Atlantic Development Board; ARDA projects \$126,164; FRED projects \$4,163,681; Special Areas projects \$720,708; PFRA \$14,889; Industrial Incentives \$53,906; Miscellaneous Agreements — Mineral Exploration Newfoundland \$36,807, New Brunswick Geological Program \$21,225, Avon River Causeway dam \$29,304, Gimli Manitoba \$11,085; other \$4,272		5,439,034
F Miscellaneous: revenue from ARDA projects \$1,093,824; Sundry items from PFRA \$52,622; ADB loans — penalty due to late payment \$26,392 and other \$2,411		1,175,249
Total		\$25,286,719

Appendix 1

Fund for Rural Economic Development

STATEMENT OF TRANSACTIONS

FOR THE YEAR ENDED MARCH 31, 1973

	Approved Program	Expen- diture
	\$	\$
<i>Prince Edward Island</i>		
Prince Edward Island Agreement		
Development Grant	3,000,000	3,000,000
Resource Adjustment and Development ..	5,478,075	4,306,188
Social Development	4,210,635	4,052,963
Resource Supporting and Commercial Ser- vices	3,901,900	*2,825,108
Implementation	1,287,075	1,171,151
	17,877,685	*15,355,410

New Brunswick

Mactaquac Area Agreement		
Highways, Grants to Industry, Survey and Legal - Part III	337,800	337,800
Parks and Facilities, Historic Attractions- Part V	435,000	435,000
Administration - Part I	15,000	16,922
	787,800	789,722

Northeast New Brunswick Agreement		
Land Acquisition and Resettlement	67,800	49,611
Development and Structural Adjustment ..	377,000	615,682
General	33,340	120,833
Economic Development	2,262,375	991,832
Social Adjustment	3,019,875	1,554,583
Administration, Evaluation and Public Information	310,000	308,444
	6,070,390	3,640,985

Quebec

Lower St. Lawrence, Gaspé and Iles-de-la- Madeleine Area Agreement		
Agriculture	1,841,700	1,555,717
Forestry	2,961,000	2,985,100
Fisheries	1,207,650	593,968
Recreation, Tourism and Cultural Develop- ment	4,312,650	4,032,442
Social Development	3,075,500	2,572,181
Urban Development	3,631,325	2,408,428
Transport	15,492,500	12,713,968
Administration and Participation	1,297,500	1,033,399
Mines	1,414,125	928,172
Business Development	1,817,000	1,176,625
	37,050,950	30,000,000

Manitoba

Interlake Area Agreement		
Implementation Grant	360,000	360,000
Manpower	1,131,400	1,025,292
Development and Structural Adjustment ..	2,759,000	2,520,110
General	123,700	118,875
	4,374,100	4,024,277
	66,160,925	53,810,394

*Includes \$71,133 of unused advances.

Appendix 2

Maritime Marshland Rehabilitation
Administration Stores Account

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
ASSETS*		
Inventory at cost	\$	\$ 7,739
LIABILITIES		
Working Capital advances	\$	\$ 7,739
*Assets transferred to the Council of Maritime Premiers under the authority of Vote 1b, Appropriation Act No. 2, 1973.		

STATEMENT OF WORKING CAPITAL ADVANCE

ACCOUNT YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Balance, inventory at beginning of year	\$ 7,739	\$11,055
Increase or decrease (-) in inventory during year	-7,739	-3,316
Net profit or loss (-) for the year	-4,560	-90
	-4,560	7,649
Net loss charged to appropriation	4,560	90
Balance, inventory at end of year		7,739

STATEMENT OF PROFIT AND LOSS

FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Sales	\$ 1,153	\$ 6,025
Cost of sales-		
Inventory at beginning of year	7,739	11,055
Cost incurred during the year		2,799
	7,739	13,854
Inventory at end of year		-7,739
	7,739	6,115
Less: Transfer to Council of Maritime Premiers	2,026	
Net profit or loss (-) for the year	-4,560	-90

Appendix 3

Prairie Farm Rehabilitation
Administration Stores Account

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures for preceding year)

	1973	1972
ASSETS		
Inventory at cost	\$184,792	\$187,182
LIABILITIES		
Working capital advance	\$184,792	\$187,182

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT YEAR ENDED MARCH 31, 1973
(with comparative figures for preceding year)

	1973	1972
Balance, inventory at beginning of year	\$187,182	\$182,861
Increase or decrease (–) in inventory during year . .	–2,390	4,321
Net profit or loss (–) for the year		
Balance, inventory at end of year	\$184,792	\$187,182

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for preceding year)

	1973	1972
Sales	\$231,545	\$284,060
Cost of sales—		
Inventory at beginning of year	187,182	182,861
Purchases during the year	229,155	288,381
	416,337	471,242
Inventory at end of year	184,792	187,182
	231,545	284,060
Net profit or loss (–) for the year	\$	\$

SECTION 22

1972-73
PUBLIC ACCOUNTS

Science and Technology

Ministry of State
Science Council of Canada

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SCIENCE AND TECHNOLOGY

Ministry of State

Objective

- To assure the optimum use of science and technology in support of national objectives.

Science Council of Canada

Objective

- To assess Canada's scientific and technological requirements, resources and potentialities and to advise the Government on the best use of science and technology.

NOTE: This is a new department and includes budgetary expenditures in respect of the Secretariat for Science Policy and Technology program and the Science Council of Canada formerly under Privy Council. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote		1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
		\$	\$	\$	\$
Ministry of State					
1	Program expenditures	\$4,085,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	22,000 00			
		4,107,000 00	2,900,698 61	1,206,301 39	1,063,128 69
Stat.	Minister's salary and motor car allowance	16,999 88	16,999 88		10,830 55
		4,123,999 88	2,917,698 49	1,206,301 39	1,073,959 24
Science Council of Canada					
5	Program expenditures	\$1,402,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	2,814 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	27,000 00			
		1,431,814 00	1,328,850 63	102,963 37	1,339,368 68
	Total	5,555,813 88	4,246,549 12	1,309,264 76	2,413,327 92

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
Ministry of State	1972-73	2,918	2	684	3,600
	1971-72	1,074		380	1,454
Science Council of Canada	1972-73	1,329		211	1,540
	1971-72	1,339		198	1,537
Total	1972-73	4,247	2	895	5,140
	1971-72	2,413		578	2,991

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Ministry of State								
Science and technology	3,806	2,613	100	93	218	212	4,124	2,918
Less: receipts credited to revenue		2						2
Add: services provided by other departments	684	684					684	684
Total cost of program	4,490	3,295	100	93	218	212	4,808	3,600
Science Council of Canada								
Operations	1,426	1,299	6	30			1,432	1,329
Add: services provided by other departments	211	211					211	211
Total cost of program	1,637	1,510	6	30			1,643	1,540

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Ministry of State			
International Institute for Applied Systems Anal- ysis	218	212	

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Science Council of Canada	Total
(1) Salaries and wages	1,435 1,410 <i>554</i>	712 664 <i>565</i>	2,147 2,074 <i>1,119</i>
(1) Other personnel costs	25 19 3		25 19 3
(2) Transportation and communications	237 236 <i>184</i>	132 118 <i>124</i>	369 354 <i>308</i>
(3) Information	1 1	70 52 <i>147</i>	71 53 <i>147</i>
(4) Professional and special services ...	2,005 853 <i>183</i>	463 414 <i>427</i>	2,468 1,267 <i>610</i>
(5) Rentals	40 37 9	2 1	42 38 9
(6) Purchased repair and upkeep	1	4 4 3	5 4 3
(7) Utilities, materials and supplies ...	58 53 <i>30</i>	39 46 <i>44</i>	97 99 <i>74</i>
(9) Construction and acquisition of machinery and equipment	100 93 <i>96</i>	6 29 <i>28</i>	106 122 <i>124</i>
(10) Grants, contributions and other transfer payments	218 212 2		218 212 2
(12) All other expenditures	4 4 <i>13</i>	4 1 <i>1</i>	8 5 <i>14</i>
Total net expenditures	4,124 2,918 <i>1,074</i>	1,432 1,329 <i>1,339</i>	5,556 4,247 <i>2,413</i>

Amounts in roman type are 1972-73 appropriations.
Amounts in **bold face type** are 1972-73 expenditures.
Amounts in *italic type* are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Ministry of State	Science Council of Canada	Total
RECEIPTS—			
Budgetary—			
Charged to annual appropriations	2,901	1,329	4,230
Charged to statutory appropriations ...	17		17
Credited to revenue	2		2
Total receipts	2,920	1,329	4,249
OUTLAYS—			
Budgetary—			
Operating	2,613	1,299	3,912
Capital	93	30	123
Grants, contributions and other transfer payments	212		212
Credited to revenue	2		2
Total outlays	2,920	1,329	4,249
Net receipts or net outlays (—)	nil	nil	nil

Revenues

	1972-73	1971-72
Ministry of State		
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	\$1,829,00	\$
	1972-73	1971-72
Science Council of Canada		
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	\$ 287 93	\$2,396 50

Appendix

AUDITOR GENERAL OF CANADA

Science Council of Canada

Ottawa, June 15, 1973.

(Established by the Science Council of Canada Act)

STATEMENT OF EXPENDITURE FOR THE

YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

To: SCIENCE COUNCIL OF CANADA

AND

THE MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY,
OTTAWA.

	1973	1972
Administration:		
Salaries and employee benefits	\$ 774,376	\$ 657,787
Professional and special services	413,915	426,964
Accommodation	98,000	98,000
Travel and removal	75,348	99,665
Publication of reports and studies	49,201	147,553
Office stationery and supplies	46,056	43,946
Office furniture and equipment	29,494	27,697
Telephones and telegrams	27,774	20,402
Postal services and postage	13,572	7,416
Repair of office furniture and equipment	4,147	2,990
Miscellaneous	8,368	4,949
Total expenditure	\$1,540,251	\$1,537,369
Total expenditure provided for by:		
Science and Technology Vote 5	\$1,328,851	\$1,339,369
Government departments which provided major services without charge	211,400	198,000
	\$1,540,251	\$1,537,369

Certified correct:

D. HUNKA

Chief of Administration

Approved:

ROGER GAUDRY

Chairman

I have examined the above Statement of Expenditure and have reported thereon under date of June 15, 1973 to the Science Council of Canada and the Minister of State for Science and Technology.

GEORGE LONG

Acting Auditor General of Canada

I have examined the accounts and financial transactions of the Science Council of Canada for the year ended March 31, 1973 pursuant to the provisions of section 18 of the Science Council of Canada Act.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Expenditure presents fairly the financial transactions of the Council for the year ended March 31, 1973, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

GEORGE LONG

Acting Auditor General of Canada.

SECTION 23

1972-73 PUBLIC ACCOUNTS

Secretary of State

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Company of Young Canadians
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives
Public Service Commission
Representation Commissioner

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SECRETARY OF STATE

Department

Objectives

- To provide management and centralized services to the department, and to a varying degree to certain cultural agencies, and to provide senior advisory services on matters affecting the Ministry.
- To ensure the equality of status of Canada's two official languages and to encourage their continued use and development in Canadian society at large.
- To assist in the continuing development of the federal cultural policy and programs and in bringing culture within the reach of all segments of society and to encourage and support artistic and cultural projects of national significance which are complementary to or outside the concern of the federal cultural agencies.
- The broad objective of the program is to assist in the co-ordination of federal policies of education support and research in the universities and educational institutions of Canada.
- To provide translation and interpretation service, in all languages.
- To promote effective citizenship among immigrants to Canada and Canadians through projects designed to foster mutual understanding and co-operation among groups in Canada.
- To grant Canadian citizenship and provide evidence thereof.

Canada Council

Objectives

- To support independent research in the social sciences and humanities, to stimulate Canadian studies and to bring the results to the public.
- To support the creation and production of all forms of art and to facilitate public access to the arts.
- To co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

- To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

- To foster and promote the development of a feature film industry in Canada.

Company of Young Canadians

Objective

- To increase social, economic and cultural opportunities for the disadvantaged segments of the population.

National Arts Centre Corporation

Objective

- To promote the development of the performing arts.

National Film Board

Objectives

- Cultural interpretation and presentation of Canada and service and support to departments and agencies of the government through the medium of film.
- To provide effective photographic printing and processing services to government departments and agencies and maximize the usage of photographic facilities and equipment in government departments.

National Library

Objective

- To facilitate the use of the library resources of the country by the government and the people of Canada.

National Museums of Canada

Objective

- To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and disseminate knowledge thereof.

Public Archives

Objective

- To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming advisory service to government departments and agencies.

Public Service Commission

Objectives

- To meet the staffing requirements of departments and agencies in accordance with the merit principle.
- To provide, in response to departmental and agency demands, development and training courses and related consultative services comparable in cost and quality to those provided in the private sector.

Representation Commissioner

Objective

- To ensure a fair representation, by province, of the people of Canada in the House of Commons.

NOTE—In 1972-73 the Canadian Radio-Television Commission was transferred from this department to the Department of Communications and the development of bilingualism in the public service was transferred from this department to Treasury Board. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures including the payment to a member of the Queen's Privy Council for Canada who is a Minister of State who does not preside over a Ministry of State of a salary of \$7,500 per annum and pro rata for any period than a year	\$ 3,585,000 00			
Transfer from Treasury Board Vote 10 student summer employment	495,400 00			
Transfer from Treasury Board Vote 15 public service bilingualism	560,500 00			
	4,640,900 00	4,231,521 51	409,378 49	3,206,846 57
Stat. Secretary of State—Salary and motor car allowance	17,000 00	17,000 00		16,999 92
Stat. Minister of State—Motor car allowance	500 01	500 01		1,768 74
*2b Construction or acquisition of buildings, works, land and equipment—National Arts Centre -To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748 -Unexpended balance carried forward from 1971-72 appropriations	70,492 85	3,734 55	†66,758 30	146,660 03
<i>Expenditures from appropriations not required for 1972-73</i>				1,246 19
	4,728,892 86	4,252,756 07	476,136 79	3,373,521 45
BILINGUALISM DEVELOPMENT PROGRAM				
5 Operating expenditures	\$ 1,679,000 00			
Transfer from Treasury Board Vote 10 student summer employment	3,600 00			
	1,682,600 00	1,586,248 67	96,351 33	1,038,890 94
10 The grants listed in the Estimates and contributions	\$88,331,000 00			
Transfer from Treasury Board Vote 10 student summer employment	507,000 00			
	88,838,000 00	71,329,898 14	17,508,101 86	76,987,180 64
	90,520,600 00	72,916,146 81	17,604,453 19	78,026,071 58
ARTS AND CULTURE PROGRAM				
15 Program expenditures and the grants listed in the Estimates	\$ 4,173,000 00			
15a	2,529,000 00			
15b To authorize the transfer of \$1,177,000 from Secretary of State Vote 25, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of	404,000 00			
Transfer from Vote 25	1,177,000 00			
Transfer from Treasury Board Vote 10 student summer employment	12,600 00			
	8,295,600 00	8,088,360 64	207,239 36	2,268,635 51
CENTENARY OF CONFEDERATION OF BRITISH COLUMBIA WITH CANADA PROGRAM				
<i>Expenditures from appropriations not required for 1972-73</i>				9,838,222 26
EDUCATION SUPPORT PROGRAM				
20 Program expenditures and the grants listed in the Estimates	538,000 00	516,914 35	21,085 65	486,389 79
Stat. Post-secondary education payments to the provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act 1967	481,097,660 00	481,097,660 00		450,458,956 00
	481,635,660 00	481,614,574 35	21,085 65	450,945,345 79
TRANSLATION PROGRAM				
25 Program expenditures and the grants listed in the Estimates	\$14,981,000 00			
Transfer from Treasury Board Vote 10 student summer employment	25,200 00			
	15,006,200 00			
Less transfer to Vote 15	1,177,000 00			
	13,829,200 00	13,617,687 95	211,512 05	11,118,685 65
CITIZENSHIP DEVELOPMENT PROGRAM				
30 Operating expenditures	\$ 4,845,000 00			
30b	982,000 00			
Transfer from Treasury Board Vote 10 student summer employment	3,300,809 00			
	9,127,809 00			
Less transfer to Vote 35	467,000 00			
	8,660,809 00	**7,798,870 72	861,938 28	5,832,340 91

*This vote was included in 1969-70 appropriations.

†Available for expenditures in subsequent fiscal years.

**Includes \$3,121,627 74 for Opportunities for youth program expenditures.

Appropriations and Expenditures—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department—Concluded				
CITIZENSHIP DEVELOPMENT PROGRAM—Concluded				
35 The grants listed in the Estimates and contributions	\$15,142,000 00			
35a To authorize the transfer of \$467,000 from Secretary of State Vote 30, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of	2,379,000 00			
Transfer from Vote 30	467,000 00			
Transfer from Treasury Board Vote 10 student summer employment	31,986,300 00			
	49,974,300 00	\$ 47,553,370 61	2,420,929 39	35,172,434 51
	58,635,109 00	55,352,241 33	3,282,867 67	41,004,775 42
CITIZENSHIP REGISTRATION PROGRAM				
40 Program expenditures	\$ 2,167,000 00			
40b	62,000 00			
	2,229,000 00	2,228,546 51	453 49	2,055,626 75
	659,874,061 86	638,070,313 66	21,803,748 20	598,630,884 41
Canada Council				
45 Payments to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act	\$34,870,000 00			
45b	62,400 00			
	34,932,400 00			
Less transfer to Vote 90	2,899,999 00			
	32,032,401 00	32,032,400 00	1 00	26,310,000 00
Canadian Broadcasting Corporation				
50 Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	207,000,000 00	205,000,000 00	2,000,000 00	181,000,000 00
Canadian Film Development Corporation				
Stat. Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	2,584,394 72	2,584,394 72		1,818,060 58
Company of Young Canadians				
65 Payment to the Company of Young Canadians	1,978,000 00	1,978,000 00		1,900,000 00
National Arts Centre Corporation				
70 Payments to the National Arts Centre Corporation	\$ 3,516,000 00			
70b	204,000 00			
	3,720,000 00	3,720,000 00		2,956,000 00
National Film Board				
75 Program expenditures and the grants listed in the Estimates	\$13,643,000 00			
75b To extend the purposes of Secretary of State Vote 75, Appropriation Act No. 3, 1972 to include reimbursement for the accumulated operating loss to March 31, 1972 of the Canadian Government Photo Centre Revolving Fund established by Secretary of State Vote L90, Appropriation Act No. 3, 1971 and to provide a further amount of	305,165 00			
Transfer from Treasury Board Vote 5 contingencies	172,000 00			
Transfer from Treasury Board Vote 10 student summer employment	645,000 00			
	14,765,165 00	14,691,751 35	73,413 65	12,047,895 00
National Library				
85 Program expenditures including a payment of \$496,000 to the National Library Purchase Account for the purpose of acquiring books	\$ 5,498,000 00			
Transfer from Treasury Board Vote 10 student summer employment	11,741 00			
Transfer from Treasury Board Vote 15 public service bilingualism	89,500 00			
	5,599,241 00	4,936,711 88	662,529 12	3,709,664 23

‡Includes \$30,739,755 44 for Opportunities for youth program—Contributions.

Appropriations and Expenditures—Concluded

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
National Museums of Canada				
90 Program expenditures, the grants listed in the Estimates and contributions, \$2,100,000 for the purchase of objects for the collections of the Corporation, and \$150,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes	\$17,734,000 00			
90a To increase from \$2,100,000 to \$3,100,000 the provision for the purchase of objects for the collections of the Corporation and to authorize the transfer of \$2,899,999 from Secretary of State Vote 45, Appropriation Act No. 3, 1972 for the purposes of this Vote	1 00			
90b	60,000 00			
Transfer from Vote 45	2,899,999 00			
Transfer from Treasury Board Vote 10 student summer employment	501,400 00			
Transfer from Treasury Board Vote 15 bilingualism program	135,000 00			
	21,330,400 00	19,346,651 36	1,983,748 64	11,164,241 16
Stat. Refunds of amounts credited to revenue in previous years	231 75	231 75		
	21,330,631 75	19,346,883 11	1,983,748 64	11,164,241 16
Public Archives				
95 Program expenditures and the grant listed in the Estimates	\$ 5,639,000 00			
95b	150,000 00			
Transfer from Treasury Board Vote 10 student summer employment	41,747 00			
Transfer from Treasury Board Vote 15 public service bilingualism	37,400 00			
	5,868,147 00	5,794,060 41	74,086 59	3,741,533 43
Public Service Commission				
105 Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the cost of the Public Service Bilingual and Bicultural Development Program	\$21,985,000 00			
105b To extend the purposes of Secretary of State Vote 105 Appropriation Act No. 3, 1972, to include reimbursement in the amount of \$319,844 for the accumulated 1971-72 operating loss of the Staff Development and Training Revolving Fund established by Public Service Commission Vote L120, Appropriation Act No. 3, 1971 for the purpose of providing training and development courses and consultation to Federal Government Departments and to provide a further amount of	1,062,180 00			
Transfer from Treasury Board Vote 5 contingencies	95,972 00			
Transfer from Treasury Board Vote 10 student summer employment	31,310 00			
Transfer from Treasury Board Vote 15 public service bilingualism	2,838,000 00			
	26,012,462 00	25,711,378 89	301,083 11	19,368,492 25
Representation Commissioner				
Stat. Salary of the Representation Commissioner	40,607 19	40,607 19		27,056 81
Stat. Expenses of the Representation Commissioner	1,319,918 49	1,319,918 49		102,420 20
	1,360,525 68	1,360,525 68		129,477 01
Total	982,125,030 01	955,226,419 70	26,898,610 31	862,776,248 07

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Less: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1972-73	4,253		792		5,045
	1971-72	3,373		655		4,028
BILINGUALISM DEVELOPMENT	1972-73	72,916		238		73,154
	1971-72	(1)78,026		290		78,316
ARTS AND CULTURE	1972-73	8,088		114		8,202
	1971-72	2,269		106		2,375
CENTENARY OF THE CONFEDERATION OF BRITISH COLUMBIA WITH CANADA	1972-73					
	1971-72	9,838				9,838
EDUCATION SUPPORT	1972-73	481,615		82		481,697
	1971-72	450,945		89		451,034
TRANSLATION	1972-73	13,618		2,754		16,372
	1971-72	11,119		1,895		13,014
CITIZENSHIP DEVELOPMENT	1972-73	55,352		579		55,931
	1971-72	41,005		576		41,581
CITIZENSHIP REGISTRATION	1972-73	2,228	1,036	580		1,772
	1971-72	2,056	774	536		1,818
Total department	1972-73	638,070	(2)1,036	5,139		642,173
	1971-72	598,631	774	4,147		602,004
Canada Council	1972-73	32,032				32,032
	1971-72	26,310				26,310
Canadian Broadcasting Corporation	1972-73	205,000				205,000
	1971-72	181,000				181,000
Canadian Film Development Corporation	1972-73	2,584				2,584
	1971-72	1,818				1,818
Company of Young Canadians	1972-73	1,978				1,978
	1971-72	1,900				1,900
National Arts Centre Corporation	1972-73	3,720				3,720
	1971-72	2,956				2,956
National Film Board	1972-73	(3)14,692	11	4,122		18,803
	1971-72	12,048	16	3,693		15,725
National Library	1972-73	4,937	10	2,046		6,973
	1971-72	3,710	16	1,711		5,405
National Museums of Canada	1972-73	19,347	55	4,309		23,601
	1971-72	11,164	40	3,982		15,106
Public Archives	1972-73	5,794	61	2,545	1,968	6,310
	1971-72	3,742	93	2,017	1,233	4,433
Public Service Commission	1972-73	25,711	273	5,340		30,778
	1971-72	19,368	300	5,197		24,265
Representation Commissioner	1972-73	1,361		35		1,396
	1971-72	129		32		161
Grand total	1972-73	955,226	1,446	23,536	1,968	975,348
	1971-72	862,776	1,239	20,779	1,233	881,083

(1) Adjusted to reflect transfer of \$326 to Treasury Board.

(2) Does not include "Return on Investments" \$9,893 (interest on loans to C.B.C.).

(3) 1972-73 includes \$39,265 to cover the 1971-72 operating loss in the Canadian Government photo centre revolving fund.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive	444	579	3	25			447	604
Financial and general administration	1,421	1,504	65	49			1,486	1,553
Personnel administration ..	1,240	933	6	24			1,246	957
Information services	1,480	1,123		12			1,480	1,135
National Arts Centre—construction			70	4			70	4
	4,585	4,139	144	114			4,729	4,253
Add: services provided by other departments	792	792					792	792
Total cost of program	5,377	4,931	144	114			5,521	5,045
BILINGUALISM DEVELOPMENT PROGRAM								
Administration	412	270	3	3	662	406	1,077	679
Co-operation with the provinces	274	497	2	3	83,062	66,122	83,338	66,622
Development of bilingualism in the non-government sector	158	129	2		2,614	2,302	2,774	2,431
Social action	580	526	2	4	2,500	2,500	3,082	3,030
Bilingual districts advisory board	250	154					250	154
	1,674	1,576	9	10	88,838	71,330	90,521	72,916
Add: services provided by other departments	238	238					238	238
Total cost of program	1,912	1,814	9	10	88,838	71,330	90,759	73,154
ARTS AND CULTURE PROGRAM								
Arts and culture	1,250	914	17	19	5,271	5,271	6,538	6,204
Special events and state protocol	313	427	1	13	1,444	1,444	1,758	1,884
	1,563	1,341	18	32	6,715	6,715	8,296	8,088
Add: services provided by other departments	114	114					114	114
Total cost of program	1,677	1,455	18	32	6,715	6,715	8,410	8,202
EDUCATION SUPPORT PROGRAM								
Administration	538	510		7			538	517
Post-secondary education payments					481,098	481,098	481,098	481,098
	538	510		7	481,098	481,098	481,636	481,615
Add: services provided by other departments	82	82					82	82
Total cost of program	620	592		7	481,098	481,098	481,718	481,697
TRANSLATION PROGRAM								
Administration	993	799	12	71			1,005	870
Research and development ..	1,375	1,119	30	25	101	95	1,506	1,239
Translation and interpretation services	11,210	11,348	108	161			11,318	11,509
	13,578	13,266	150	257	101	95	13,829	13,618
Add: services provided by other departments	2,754	2,754					2,754	2,754
Total cost of program	16,332	16,020	150	257	101	95	16,583	16,372

Programs by Activities—Continued

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
CITIZENSHIP DEVELOPMENT PROGRAM								
Travel and exchange	2,154	631		7	5,375	5,352	7,529	5,990
Immigrant participation ...	838	497		2	2,309	1,989	3,147	2,488
Indian participation	251	292		6	10,182	8,436	10,433	8,734
Human rights	359	139			140	140	499	279
Citizenship participation ...	520	413		24	897	897	1,417	1,334
Administration	644	2,487	6	179			650	2,666
Opportunities for youth ...	3,888	3,085	1	36	31,071	30,740	34,960	33,861
	8,654	7,544	7	254	49,974	47,554	58,635	55,352
Add: services provided by other departments	579	579					579	579
Total cost of program	9,233	8,123	7	254	49,974	47,554	59,214	55,931
CITIZENSHIP REGISTRATION PROGRAM								
Administration and support services	325	317	2	2			327	319
Citizenship courts	1,224	1,298	26	13			1,250	1,311
Processing of applications ..	644	584	8	14			652	598
	2,193	2,199	36	29			2,229	2,228
Less: receipts credited to revenue	825	1,036					825	1,036
Add: services provided by other departments	580	580					580	580
Total cost of program	1,948	1,743	36	29			1,984	1,772
Canada Council					32,032	32,032	32,032	32,032
Canadian Broadcasting Corporation								
See Volume III for details								
Canadian Film Development Corporation								
See Volume III for details								
Company of Young Canadians								
Council, management and administration	502	502					502	502
Assistance to youth	508	508					508	508
Assistance to native groups ..	457	457					457	457
Assistance to citizen groups ..	1,326	1,326					1,326	1,326
	2,793	2,793					2,793	2,793
Less: amount available from Company of Young Canadians funds	815	815					815	815
Total cost of program	1,978	1,978					1,978	1,978
National Arts Centre Corporation								
See Volume III for details								
					Excess Expenditure (revenue)			
					Estimates	Actual	Estimates	Actual
NATIONAL FILM BOARD								
Executive and administrative services	2,282	2,169					2,282	2,169
Production of films and other visual materials	13,947	12,675	4,880	3,629			9,067	9,046
Distribution of films and other visual materials	6,608	7,066	3,668	4,092			2,940	2,974
Research and development	437	455					437	455
Canadian Government Photo Centre—Revolving fund	39	39					39	39
	23,313	22,404	8,548	7,721			14,765	14,683
Add: services provided by other departments	4,122	4,122					4,122	4,122
Total cost of program	27,435	26,526	8,548	7,721			18,887	18,805

Capital costs shown under the Objects of Expenditure table are not charged to the Operating Account and are included in this presentation only to show the complete expenditures for each activity.

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
National Library								
Administration	1,192	1,012	38	50			1,230	1,062
Collections	673	680	4	3			677	683
Cataloguing	1,917	1,584	22	21			1,939	1,605
Reference	1,709	1,547	44	40			1,753	1,587
	549	4,823	108	114			5,599	4,937
Less: receipts credited to revenue	4	10					4	10
Add: services provided by other departments	2,046	2,046					2,046	2,046
Total cost of program	7,533	6,859	108	114			7,641	6,973
National Museums of Canada								
Collection	5,942	4,918	535	351	300		6,777	5,269
Research	1,352	1,771	35	308	1		1,388	2,079
Display	2,842	1,286	304	195	4,150		7,296	1,481
Education and information	1,689	1,574	13	61	527	784	2,229	2,419
Administration	3,574	4,047	67	339		3,713	3,641	8,099
	15,399	13,596	954	1,254	4,978	4,497	21,331	19,347
Less: receipts credited to revenue	44	55					44	55
Add: services provided by other departments	4,309	4,309					4,309	4,309
Total cost of program	19,664	17,850	954	1,254	4,978	4,497	25,596	23,601
Public Archives								
Administration	1,260	1,329	46	44			1,306	1,373
Historical Branch	2,406	2,264	62	69			2,468	2,333
Records management	1,254	1,243	265	270			1,519	1,513
Technical services	533	540	40	33	2	2	575	575
	5,453	5,376	413	416	2	2	5,868	5,794
Add: services provided by other departments	2,545	2,545					2,545	2,545
Less: receipts credited to revenue	37	61					37	61
services provided by this department	1,968	1,968					1,968	1,968
Total cost of program	5,993	5,892	413	416	2	2	6,408	6,310
Public Service Commission								
Staffing	8,755	8,853	8	250			8,763	9,103
Language training	12,336	11,469	140	172			12,476	11,641
Staff development and training	320	320					320	320
Appeals	336	326		9			336	335
Administration	4,040	4,193	77	119			4,117	4,312
	25,787	25,161	225	550			26,012	25,711
Less: receipts credited to revenue		273						273
Add: services provided by other departments	5,340	5,340					5,340	5,340
Total cost of program	31,127	30,228	225	550			31,352	30,778
Representation Commissioner								
Administration	1,350	1,350	11	11			1,361	1,361
Add: services provided by other departments	35	35					35	35
Total cost of program	1,385	1,385	11	11			1,396	1,396

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
BILINGUALISM DEVELOPMENT PROGRAM			
Grants for language research	662	406	143
Grants for the promotion of bilingualism	2,614	2,302	1,611
Grants to assist English and French language groups in areas where they are established as minorities and to promote intercultural understanding	2,500	2,500	1,915
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of provincial competence	83,062	66,122	73,318
	88,838	71,330	76,987
ARTS AND CULTURAL SUPPORT PROGRAM			
Grant to the Fathers of Confederation Memorial Trust, Charlottetown, P.E.I.	550	550	225
Arts and cultural service organizations and activities—Research and support grants	462	462	1,278
Grant to the National Theatre School	2,529	2,529	
Grants to the Province of Prince Edward Island for Prince Edward Island's centennial projects	1,444	1,444	
Grant to Le Centre Culturel Franco-Manitobain	150	150	
Grants for International Book Year Projects	330	330	
Grant to the Montreal Museum of Fine Arts	1,250	1,250	
	6,715	6,715	1,503
EDUCATION SUPPORT PROGRAM			
Research grants			
Post-secondary education adjustment payments to the provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1966-67	481,098	481,098	450,459
	481,098	481,098	450,459
TRANSLATION PROGRAM			
Grants to universities in support of translation training program	101	95	73
	101	95	73
CITIZENSHIP DEVELOPMENT PROGRAM			
Grants to the provinces and voluntary agencies for expenses in relation to interprovincial and international visits	4,320	4,297	4,714
Grants for citizenship promotion—immigration participation	1,106	1,092	373
Grants for citizenship promotion—Indian participation	10,182	8,436	5,205
Grants for citizenship promotion—human rights	140	140	80
Grants for citizenship promotion—citizenship participation	870	870	707
Grant to the Canadian General Council of the Boy Scouts Association	10	10	10
Grant to the Canadian Council of the Girl Guides Association	10	10	10
Grant to the Boys' Clubs of Canada	7	7	7
Contributions in accordance with agreements with the provinces for travelling expenses in relation to interprovincial visits	1,055	1,055	1,023
Contribution towards the cost of citizenship and language instructions for immigrants equal to one-half the appropriate provincial or territorial government's shares	1,027	776	382
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	176	121	120
Contributions for opportunities for youth projects	31,071	30,740	22,542
	49,974	47,554	35,173
Total department	626,726	606,792	564,195
Canada Council			
Payment to the Canada Council	32,032	32,032	26,310
National Film Board			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors	7	4	2
National Museums of Canada			
Grant to the College Art Association of America	1	1	1
Grants to qualified students ordinarily residents in Canada for the purpose of pursuing graduate courses in the history of Canadian art given at Canadian universities	27		
Contributions to eligible museums in Canada for the improvement of collections and displays:			
Collection	300	255	
Display	4,150	3,832	
Contributions to museums, institutions, organizations and individuals, in Canada, for the training and development of persons in the museum fields	500	409	
<i>Expenditures not required for 1972-73</i>			75
	4,978	4,497	76
Public Archives			
Grant to the International Council for Reprography	2	2	
Grand total	663,745	643,327	590,505

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Bilingualism Development Program	Arts and Culture Program	Centenary of the Confedera- tion of British Columbia with Canada Program	Education Support Program	Translation Program	Citizenship Development Program	Citizenship Registration Program	Total Department
(1) Salaries and wages	2,927 2,814 <i>2,003</i>	884 772 578	487 435 271		367 309 196	12,013 10,681 9,039	4,361 4,361 2,012	1,956 1,939 1,722	22,995 21,311 15,821
(1) Other personnel costs						509 122			509 131
	<i>1</i>						7	1	
(2) Transportation and commu- nications	231 333 229	173 137 92	69 97 33		18 17 27	203 278 192	1,189 1,242 920	111 148 125	1,994 2,252 1,618
(3) Information	820 75 <i>141</i>	11 4	38 8 8			35 3	85 5 57	20 7 8	1,009 95 221
(4) Professional and special ser- vices	341 462 <i>315</i>	442 557 237	908 720 192		143 172 251	1,188 1,431 1,225	1,252 1,423 2,315	10 35 30	4,284 4,800 4,565
(5) Rentals	26 112 <i>54</i>	14 11 5				26 121 33	176 227 171	6 4 20	248 500 288
(6) Purchased repair and upkeep .	12 11 5	5 2 8				11 29 10	4 11 10	5 5	37 69 38
(7) Utilities, materials and sup- plies	127 232 <i>183</i>	37 23 62	31 32 25		7 5 7	102 217 198	151 273 184	84 66 114	539 848 773
(8) Construction and acquisition of land, buildings and equip- ment	70 4 <i>147</i>								70 4 147
(9) Construction and acquisition of machinery and equip- ment	75 110 <i>74</i>	9 11 14	18 32 3			150 257 223	29 255 157	36 29 31	317 701 505
(10) Grants, contributions and other transfer payments ...		88,838 71,330 <i>76,987</i>	6,715 6,715 1,503		481,098 481,098 450,459	101 95 74	49,974 47,554 35,172		626,726 606,792 564,195
(12) All other expenditures	100 100 <i>221</i>	108 73 39	30 15 231	9,838	3		1,414 1	1	1,656 189 10,329
(1-12) Total	4,729 4,253 3,373	90,521 72,916 78,026	8,296 8,088 2,269	9,838	481,636 481,615 450,945	13,829 13,618 11,119	58,635 55,352 41,005	2,229 2,228 2,056	659,875 638,070 598,631
(13) Less: receipts and revenues credited to the vote									
Total net expenditures ..	4,729 4,253 3,373	90,521 72,916 78,026	8,296 8,088 2,269	9,838	481,636 481,615 450,945	13,829 13,618 11,119	58,635 55,352 41,005	2,229 2,228 2,056	659,875 638,070 598,631

Amounts in roman type are 1972-73 appropriations.
Amounts in **bold face** type are 1972-73 expenditures.
Amounts in *italic* type are 1971-72 expenditures.

Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Company of Young Canadians	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Public Service Commission	Representation Commissioner	Total
						3,473	5,889	3,932	20,076	354	56,719
						3,210	5,688	3,984	18,896	354	53,443
						2,482	4,469	2,895	14,622	108	40,397
							2				2
							23		86		618
						5	19	6			161
						163	846	160	1,195	68	4,426
						148	745	162	1,448	68	4,823
						76	497	83	1,041	8	3,323
						326	443	128	630	829	3,365
						236	373	113	891	829	2,537
						136	257	66	421		1,101
					22,311	833	3,739	297	2,035	53	33,552
					21,482	600	2,757	337	2,042	53	32,071
					18,924	529	2,281	208	1,623	10	28,140
						28	673	19	454	19	1,441
						8	97	13	373	19	1,010
						1	93	4	282		668
						11	97	15	93	1	254
						6	46	12	86	1	220
						4	29	8	81		160
						144	1,137	266	661	26	2,773
						108	607	303	736	26	2,628
						74	419	173	639	2	2,080
									10		80
											4
											147
						995	108	954	413	215	3,013
						918	114	1,254	416	549	3,963
						693	97	465	98	480	2,339
32,032						7		4,978	2		663,745
32,032						4		4,497	2		643,327
26,310						2		76			590,583
	207,000	2,584	1,978	3,720		513	2,573	636	643		221,303
	205,000	2,584	1,978	3,720		507	3,260	452	604		218,294
	181,000	1,818	1,900	2,956		306	2,559	201	179		201,248
32,032	207,000	2,584	1,978	3,720	23,313	5,599	21,331	5,868	26,012	1,361	990,673
32,032	205,000	2,584	1,978	3,720	22,404	4,937	19,347	5,794	25,711	1,361	962,938
26,310	181,000	1,818	1,900	2,956	19,619	3,710	11,164	3,742	19,368	129	870,347
						8,548					8,548
						7,712					7,712
						7,571					7,571
32,032	207,000	2,584	1,978	3,720	14,765	5,599	21,331	5,868	26,012	1,361	982,125
32,032	205,000	2,584	1,978	3,720	14,692	4,937	19,347	5,794	25,711	1,361	955,226
26,310	181,000	1,818	1,900	2,956	12,048	3,710	11,164	3,742	19,368	129	862,776

Departmental Summary

(in thousands of dollars)

	Department	Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Company of Young Canadians
RECEIPTS—					
Budgetary—					
Charged to annual appropriations	156,955	32,032	205,000	2,584	1,978
Charged to statutory appropriations	481,115				
Credited to appropriations					
Credited to revenue	11,889				
Non-budgetary—					
Sales by					
Interest receipts					66
Other income					
Total receipts	649,959	32,032	205,000	2,584	2,044
OUTLAYS—					
Budgetary—					
Operating	30,575		205,000	2,584	1,978
Capital	703				
Grants, contributions and other transfer payments	606,792	32,032			
Credited to revenue	11,889				
Total outlays	649,959	32,032	205,000	2,584	1,978
Net receipts or net outlays (—)	nil	nil	nil	nil	66

National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives*	Public Service Commission	Representation Commissioner	Total
3,720	14,692	5,599	19,347	5,794	25,711	1,361	473,412
	7,721						482,476
	11	10	55	61			7,721
			159	598			12,026
			31				757
			45				97
							45
3,720	22,424	5,609	19,637	6,453	25,711	1,361	976,534
3,720	21,482	4,937	13,596	6,390	25,161	1,350	316,773
	918		1,254		550	11	3,436
	4		4,497	2			643,327
	11	10	55	61			12,026
3,720	22,415	4,947	19,402	6,453	25,711	1,361	975,562
nil	9	662	235	nil	nil	nil	972

Revenue Statement

Department		
Comparative Summary	1972-73	1971-72
Non-Tax Revenue—		
A Return on investments	9,892,650 27	8,473,538 55
B Privileges, licences and permits	1,036,347 22	773,763 62
C Refunds of previous years' expenditure	960,233 19	47,539 95
D Miscellaneous	1 00	20 00
Total	<u>\$11,889,231 68</u>	<u>\$9,294,862 12</u>

Details	1972-73
Non-Tax Revenue—	
A Return on investments—interest on loan to Canadian Broadcasting Corporation for educational television facilities to provincial authorities, \$48,149—interest on loan to Canadian Broadcasting Corporation \$9,844,501	9,892,650
B Privileges, licences and permits—fees for certificates of citizenship	1,036,347
C Refunds of previous years' expenditure	960,233
D Miscellaneous	1
Total	<u>\$11,889,231</u>

National Film Board		
Comparative Summary	1972-73	1971-72
Non-Tax Revenue—		
Refunds of previous year's expenditure:		
Unexpended balances of 1970-71 parliamentary appropriations		15,832 27
Unexpended balances of 1971-72 parliamentary appropriations	10,511 44	
Total	<u>\$10,511 44</u>	<u>\$15,832 27</u>

Note: Rentals and royalties and miscellaneous income accruing to the Board during the year were credited to the National Film Board operating account in accordance with section 18 of the National Film Act. This account is included in the schedule, departmental working capital advances, in Volume I of this report (see also the appendix to this section with respect to the Board's financial statements).

National Library		
Comparative Summary	1972-73	1971-72
Non-Tax Revenue—		
A Services and service fees	10,079 97	3,805 31
Refunds of previous years' expenditure		12,112 59
Total	<u>\$10,079 97</u>	<u>\$15,917 90</u>

Details	1972-73
Non-Tax Revenue—	
A Services and service fees: advance sales of Canadiana to the various libraries and universities of Canada and the United States	\$10,080

National Museums of Canada		
Comparative Summary	1972-73	1971-72
Non-Tax Revenue—		
A Proceeds from sales	19,137 59	14,223 60
B Services and service fees	24,632 95	18,649 15
C Refunds of previous years' expenditure	11,054 72	6,345 78
D Miscellaneous	593 60	815 83
Total	<u>\$55,418 86</u>	<u>\$40 034 36</u>

Details	1972-73
Non-Tax Revenue—	
A Proceeds from sales: sales of publications, slides, photographs, etc.	19,137
B Services and service fees: exhibition, lecture, restoration fees, etc.	24,633
C Refunds of previous years' expenditure: cancelled cheques, purchase of old publications, etc.	11,055
D Miscellaneous	594
Total	<u>\$55,419</u>

Public Archives		
Comparative Summary	1972-73	1971-72
Non-Tax Revenue—		
A Services and service fees	53,599 03	35,764 36
B Refund of previous years' expenditure	6,304 95	901 75
C Miscellaneous	1,399 43	56,407 21
Total	<u>\$61,303 41</u>	<u>\$93,073 32</u>

Details	1972-73
Non-Tax Revenue—	
A Services and service fees: reproduction and microfilm of enlargements in the Public Archives	53,599
B Refund of previous years' expenditure	6,305
C Miscellaneous	1,399
Total	<u>\$61,303</u>

Public Service Commission		
Comparative Summary	1972-73	1971-72
Non-Tax Revenue—		
A Return on investments	45,714 00	36,783 63
B Refunds of previous years' expenditure	6,423 98	235 555 32
C Miscellaneous	220,485 47	27,446 20
Total	<u>\$272,623 45</u>	<u>\$299,785 15</u>

Details	1972-73
A Return on investments: covers rents recovered from candidates occupying houses in Quebec City and Toronto, under the Public Service Bicultural Development Program	45,714
B Refunds of previous years' expenditure	6,424
C Miscellaneous: includes the recovery of salaries of Administrative staff providing services to the Bureau of Staff Development and Training Revolving Fund \$211,349, sundries \$9,136	220,485
Total	<u>\$272,623</u>

Appendix 1

The Canada Council

(Established by the Canada Council Act)

ENDOWMENT ACCOUNT

(Statutory Endowment Fund and Parliamentary Grant)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash and short term deposits	\$ 3,918,198	\$ 2,172,906	Accounts payable and accrued liabilities	\$ 491,732	\$ 213,192
Accounts receivable—sundry	178,552	311,442	Amounts payable for securities purchased but not received	825,922	1,135,050
Amounts receivable for securities sold but not delivered		489,102	Provision for grants approved	24,938,882	24,269,260
Interest accrued on investments	880,625	983,171	Reserve for Art Collection (Note 4)	32,870	128,850
Investments (Note 1)			Equity:		
Short term securities (estimated market value, 1973, \$5,423,300; 1972, \$4,182,300) (Note 2)	5,393,143	4,135,750	Principal of Fund established pursuant to section 14 of the Act	50,000,000	50,000,000
Bonds and debentures (estimated market value, 1973, \$32,774,100; 1972, \$33,801,500) (Note 3)	33,952,413	35,895,196	Reserve arising from net profit on disposal of securities	5,465,712	4,825,554
Equities including preferred shares and warrants (estimated market value, 1973, \$32,358,600; 1972, \$26,263,800)	26,368,924	21,935,082	Surplus available for expenditure under section 16 of the Act per Statement of Income, Expenditure and Surplus	2,276,124	910,127
Mortgages: insured under the National Housing Act (1954), \$11,210,306; other, \$1,649,080 (principal value, 1973, \$13,143,500; 1972, \$14,366,800 — estimated market value, 1973, \$12,286,800; 1972, \$12,940,100)	12,859,386	14,059,383		57,741,836	55,735,681
Conventional mortgage units (estimated market value, 1973, \$435,500; 1972, \$1,343,500)	480,000	1,500,000			
	79,053,866	77,525,411			
Property including furnishings and effects, donated to Council, at nominal value	1	1			
	\$84,031,242	\$81,482,033		\$84,031,242	\$81,482,033

The accompanying notes are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER
Secretary-Treasurer

Approved:

GUY ROCHER
Vice-Chairman

I have examined the Above Balance Sheet and the related Statement of Income, Expenditure and Surplus and have reported thereon under date of June 27, 1973, to the Canada Council and the Secretary of State of Canada, as required by section 22 of the Canada Council Act.

GEORGE LONG
Acting Auditor General of Canada

The Canada Council—Continued

Endowment Account

STATEMENT OF INCOME, EXPENDITURE AND SURPLUS FOR THE YEAR ENDED MARCH 31, 1973
(with comparative figures for the year ended March 31, 1972)

		1973	1972
Balance of Surplus at beginning of year		\$ 910,127	\$ 1,287,858
Income—			
Unconditional grant from Canada	\$32,142,400		26,310,000
Interest and dividends earned	5,292,836		5,164,443
Cancelled grants authorized in previous years and refunds	1,904,716		1,550,211
		39,339,952	33,024,654
		40,250,079	34,312,512
Expenditure—			
Social Sciences and Humanities programme			
Grants authorized	\$19,197,190		18,442,208
Administration (Note 5)	1,029,538		822,628
		20,226,728	19,264,836
Arts programme			
Grants authorized	14,259,247		12,088,275
Purchases of works of art	980,291		
Administration (Note 5)	785,869		487,231
		16,025,407	12,575,506
Canadian National Commission for UNESCO			
Grants authorized	91,917		80,265
Administration (Note 5)	148,000		165,978
		239,917	246,243
General administration (Note 5)			
Salaries and wages	1,783,393		1,406,601
Employee benefits	134,727		103,617
Assessors' fees, committees meetings, including members' honoraria	402,667		329,060
Rent and maintenance	250,271		206,883
Professional services	164,230		133,022
Furniture and equipment	136,532		206,775
Printing and publications	133,569		64,011
Communications	114,908		89,830
Staff travel	96,655		42,833
Council meetings, including members' honoraria	92,536		108,357
Duplicating	69,275		57,719
Office supplies and expenses	53,848		52,490
Safekeeping charges	46,323		34,661
Freight and storage	20,679		
Data processing	13,078		25,547
Sundry	12,470		8,622
	3,525,161		2,870,028
Less: Administration allocated to programmes	1,963,407		1,475,837
Administration fees recovered from special programmes (Note 5)	79,851		78,391
	2,043,258		1,554,228
		1,481,903	1,315,800
		37,973,955	33,402,385
Surplus at end of year available for expenditure under section 16 of the Canada Council Act		\$ 2,276,124	\$ 910,127

The accompanying notes are an integral part of the financial statements.

The Canada Council—Continued

(Established by the Canada Council Act)

SPECIAL FUNDS (NOTE 6)

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$ 233,439	\$ 365,169	Accounts payable	\$ 2,000	\$ 25,465
Interest accrued on investments	207,136	176,939	Amounts payable for securities purchased but not received		49,875
Investments (Note 1)			Provision for grants approved	427,724	292,217
Short term securities (estimated market value, 1973, \$305,400; 1972, \$51,700) (Note 2)	299,656	49,500	Equities of Funds—Appendix A		
Bonds and debentures (estimated market value, 1973, \$8,813,600; 1972, \$7,682,300) (Note 3)	9,167,885	8,201,555	Principals	15,083,277	14,011,443
Equities including preferred shares and warrants (estimated market value, 1973, \$7,842,700; 1972, \$6,946,400)	6,989,226	6,465,174	Reserves arising from net profit on disposal of securities	548,256	211,114
Mortgages insured under the National Housing Act (1954) (principal value, 1973, \$789,400; 1972, \$833,300;—estimated market value, 1973, \$692,500; 1972, \$713,900)	784,898	828,257	Surpluses	1,620,986	1,496,483
	<u>17,241,665</u>	<u>15,544,486</u>		<u>17,252,519</u>	<u>15,719,040</u>
Securities held for redemption in accordance with the terms of the gift (par value \$2,497,229) at nominal value	1	1			
Rights to, or interest in, estates, at nominal value	2	2			
	<u>\$17,682,243</u>	<u>\$16,086,597</u>		<u>\$17,682,243</u>	<u>\$16,086,597</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER
Secretary-Treasurer

Approved:

GUY ROCHER
Vice-Chairman

I have examined the above consolidated Balance Sheet and have reported thereon under date of June 27, 1973, to the Canada Council and the Secretary of State of Canada, as required by section 22 of the Canada Council Act.

GEORGE LONG
Acting Auditor General of Canada

The Canada Council—Continued

Appendix A

Special Funds

DETAILS, BY FUNDS, OF CHANGES IN CERTAIN BALANCE SHEET ITEMS DURING THE YEAR ENDED MARCH 31, 1973

(with comparative total figures for the year ended March 31, 1972)

	The Izaak Walton Killam Memorial Fund for Advanced Studies	Special Scholarship Fund	Molson Prize Fund	Lynch- Staunton Fund	John B.C. Watkins Estate	J.B. Barwick Estate	Totals	
							1973	1972
Principals of Funds								
Balance at beginning of year								
Cash received during year and accrued in- come	\$10,616,033	\$1,856,380	\$800,000	\$699,066	\$39,963	\$ 1	\$14,011,443	\$13,662,602
Securities received, at market value and ac- crued interest there- on	680,900				8,252		689,152	352,811
	382,682						382,682	
Grant paid	11,679,615	1,856,380	800,000	699,066	48,215	1	15,083,277	14,015,413 3,970
Balance at end of year	\$11,679,615	\$1,856,380	\$800,000	\$699,066	\$48,215	\$ 1	\$15,083,277	\$14,011,443
Reserves arising from net profit on disposal of securities								
Balance at beginning of year	\$ 189,130	\$ 21,984	\$	\$			\$ 211,114	\$ 312,357
Net profit (loss) incur- red during year	260,796	66,959	3,249	6,138			337,142	(101,243)
Balance at end of year	\$ 449,926	\$ 88,943	\$ 3,249	\$ 6,138			\$ 548,256	\$ 211,114
Surpluses								
Balance at beginning of year	\$ 616,491	\$ 750,974	\$ 1,314	\$127,704			\$ 1,496,483	\$ 1,300,726
Add: Income earned on investments	711,852	152,143	45,686	44,582			954,263	876,938
	1,328,343	903,117	47,000	172,286			2,450,746	2,177,664
Less: Grants author- ized	608,922	80,646	45,000	39,300			773,868	624,716
Indirect administra- tion charge	30,446		2,000				32,446	30,986
Consultants and other direct ex- penses	23,446						23,446	25,479
	662,814	80,646	47,000	39,300			829,760	681,181
Balance at end of year	\$ 665,529	\$ 822,471	\$	\$132,986			\$ 1,620,986	\$ 1,496,483

The Canada Council—Continued

NOTES TO FINANCIAL STATEMENTS

1. Investments

Amortization of discount or premium on bond purchases was discontinued with effect from April 1, 1968. Bonds purchased prior to that date are recorded at amortized cost to March 31, 1968 while those purchased subsequently are recorded at cost.

Mortgages are recorded at amortized cost.

Equities, conventional mortgage units and short term securities, other than the bonds referred to above, are recorded at cost.

2. Short term securities

This classification provides for treasury bills, bank and corporate notes; Canada and provincial bonds maturing within five years; municipal bonds maturing within three years and corporate bonds maturing within one year.

3. Bonds and debentures

Included with bonds and debentures are convertible bonds and debentures valued at cost as follows:

<u>Endowment Account</u>	<u>Special Funds</u>
<u>\$1,115,000</u>	<u>\$417,000</u>

4. Reserve for Art Collection

This represents the unexpended balance of the \$135,850 received from the 1972 sale of the Canada Council Art Collection, which is available for future purchases. The cost of this collection had been charged to expenditure in the year of acquisition.

5. Administration expense

Programme administration expenses comprise the major expenses directly attributable to the Social Sciences and Humanities and Arts programmes and the direct costs of servicing the Canadian National Commission for UNESCO.

General administration comprises all other expenses of the Council, including those relating to the Special Funds, and the programmes of Cultural Exchange for the Department of External Affairs and the Canadian Cultural Institute in Rome under P.C. 1967-2354. These expenses were recovered to the extent of \$2,000 from the Molson Prize Fund, \$30,446 from the Izaak Walton Killam Memorial Fund for Advanced Studies and \$47,405 from the Department of External Affairs in respect of servicing these Funds and Cultural Programmes.

6. Special Funds

The Balance Sheet designated as Special Funds accounts for all monies or properties received by the Council pursuant to section 20 of the Canada Council Act, except for Parliamentary grants. The Council has received bequests and gifts as follows:

i) A bequest of what may amount to \$12,000,000, made by the late Mrs. Dorothy J. Killam for the establishment of "The Izaak Walton Killam Memorial Fund for Advanced Studies" to provide scholarships "for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than 'the arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act".

The bequest contains the following provisions: that the Killam Trust shall not form part of the Endowment Fund or

the University Capital Grants Fund or otherwise be merged with any assets of the Council; and that, in the event the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam Trust, the assets forming the Killam Trust must be paid over to certain universities which have also benefited under the will.

To March 31, 1973, a total of \$11,679,615 in cash and securities has been received and the proceeds invested in a separate portfolio.

ii) A gift of approximately \$4,350,000 from an anonymous donor (subsequently identified as the late Mrs. Dorothy J. Killam) for the establishment of a Special Scholarship Fund. The gift consists of securities registered in the name of the Canada Council, redeemable over a period of some years. To March 31, 1973, the Council had received proceeds from the redemption of these securities amounting to \$1,856,380. These proceeds have been invested in a separate portfolio and the income derived is available to provide fellowship grants to Canadians for advanced study or research in the field of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.

iii) Gifts of \$800,000 from the Molson Foundation established a capital fund referred to as the Molson Prize Fund. The income of the Fund is used for making cash prizes to Canadians of outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity. The value of each prize is \$15,000 or as determined by Council, without restriction as to its use by the recipient.

iv) An unconditional bequest of \$699,066 from the estate of the late V.M. Lynch-Staunton established a capital fund, the income from which is available for the regular programmes of the Council.

v) A bequest (carried as an asset at \$1 for control purposes) of the net income from the residue of the estate of the late John B.C. Watkins, which assets are held in perpetuity by a trust company. The net income is to be used "for the establishment of scholarships to be awarded to graduates of any Canadian University who may apply therefore for the purpose of engaging in post graduate studies in Denmark, Norway, Sweden or Iceland and who shall be selected for their outstanding worth or promise by a committee appointed by the Canada Council". To March 31, 1973, a total of \$52,185 has been received, while awards amounted to \$3,970 leaving a balance of \$48,215.

vi) A bequest of what may amount to \$31,500 made by the late J.B. Barwick. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Council is "on condition that such bequest shall be applied for the benefit of the musical division of the arts and for the encouragement of the musical arts to increase the Council's normal budget in the musical division or field of the arts". The bequest is reflected in the balance sheet at a nominal value of \$1.

For investment purposes the Molson Prize Fund and the Lynch-Staunton Fund have been combined and are represented by one portfolio. During the year, income has been apportioned as at the end of each quarter in the ratio that the principal and surplus of each fund as at the beginning of the quarter was of the total principal and surplus of the funds, with equitable adjustment for amounts of additional principal paid into the funds during the year.

The Canada Council—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, June 27, 1973.

To: THE CANADA COUNCIL
AND
THE HONOURABLE JAMES HUGH FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the accounts and financial statements of the Canada Council for the year ended March 31, 1973 in accordance with section 22 of the Canada Council Act. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

I report that, in my opinion, the balance sheets of the Endowment Account and the Special Funds present fairly the financial positions of the Account and Funds of the Canada Council as at March 31, 1973 and the results of the financial transactions of the Endowment Account and Funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

GEORGE LONG.
Acting Auditor General of Canada.

Appendix 2**National Film Board**

(Established by the National Film Board Act)

AUDITOR GENERAL OF CANADA
Ottawa, July 25, 1973

THE CHAIRMAN AND MEMBERS,
NATIONAL FILM BOARD,
OTTAWA.

I have examined the Balance Sheet of the National Film Board as at March 31, 1973 and the Statement of Income and Expense for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL,
Auditor General of Canada.

National Film Board—Continued

BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current:			Current:		
Cash	\$ 226,002	\$ 160,586	Accounts payable	\$ 861,396	\$ 943,608
Deposit with Receiver General for Canada	402,652		Advances by customers	2,235,191	1,196,455
Employees' travel advances ..	90,045	51,259	Accrued salaries and wages	480,552	43,428
Accounts receivable:			Deferred income	93,551	
Government departments and agencies	\$ 535,727	646,726		3,670,690	2,183,491
Other	733,287	576,332	Advances from Canada for Working Capital (Authorized \$2,550,000)		1,275,859
	1,269,014	1,223,058	Equity in capital assets financed from parliamentary appropriation	3,472,815	3,061,327
Due from Canada in respect of 1972-73 parliamentary appropriation	355,561	876,123			
Inventories, at cost:					
Materials and supplies	586,080	464,432			
Work in progress	388,767	279,399			
Prints held for sale	322,636	357,984			
	1,297,483	1,101,815			
Prepaid expense	29,933	46,509			
	3,670,690	3,459,350			
Capital:					
Equipment at cost (Schedule A)	8,787,535	8,007,862			
Less: Accumulated depreciation	5,314,720	4,946,535			
	3,472,815	3,061,327			
	\$7,143,505	\$6,520,677		\$7,143,505	\$6,520,677

NOTE: The Board is contingently liable with respect to a claim for damages in the amount of \$69,000.

Certified correct:

C. D. RUPPEL
Director of Financial and Administrative Services

Approved:

SIDNEY NEWMAN
Government Film Commissioner

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of July 25, 1973 to the Chairman and Members of the National Film Board.

J. J. MACDONELL
Auditor General of Canada

National Film Board—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Expense:		
Production of films and other visual materials	\$ 8,471,774	\$ 7,303,744
Distribution of films and other visual materials	4,721,551	4,033,525
Executive and administrative services	2,132,255	2,118,987
Research and development	429,833	144,025
Direct cost of production of films and other visual materials—		
Departments and agencies of the Government of Canada	\$ 4,799,764	4,538,708
Others	891,545	787,633
	5,691,309	5,326,341
Estimated cost of major services provided without charge by government departments—		
Accommodation	2,411,000	2,125,000
Employee benefits	1,644,000	1,410,000
Accounting and cheque issue service	67,000	146,000
Carrying of franked mail		12,000
	4,122,000	3,693,000
Depreciation on equipment	493,059	457,114
Total expense	26,061,781	23,076,736
Income:		
Sales of films and other visual materials—		
Departments and agencies of the Government of Canada	4,647,893	4,269,567
Others	1,715,285	1,716,519
	6,363,178	5,986,086
Rentals and royalties	1,354,744	1,542,558
Miscellaneous	2,814	53,253
	7,720,736	7,581,897
Net expense	\$18,341,045	\$15,494,839
Net expense provided for by:		
Secretary of State Vote 75	\$13,734,740	\$11,355,236
Less: Unexpended balance refundable to Receiver General	8,754	10,511
	\$13,725,986	11,344,725
Government departments which provided major services without charge	4,122,000	3,693,000
Depreciation	493,059	457,114
	\$18,341,045	\$15,494,839

SCHEDULE A

EQUIPMENT, AT COST, AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

	1973	1972
Laboratory equipment	\$1,641,787	\$1,604,369
Photographic equipment	1,517,211	1,324,282
Sound equipment	1,256,205	1,184,999
Editing equipment	1,186,570	902,374
Office equipment	840,389	792,934
Projection equipment	688,105	621,062
Furniture and furnishings	630,099	603,760
Research and testing apparatus	403,444	371,006
Machine and carpentry shop equipment	182,868	181,028
Motor vehicles and garage equipment	141,445	135,012
Stage equipment	111,748	111,805
Miscellaneous	113,243	105,139
Power generating equipment	74,421	70,092
	\$8,787,535	\$8,007,862

National Film Board—Concluded

Reconciliation of National Film Board Operating Account

The following is a reconciliation of the National Film Board operating account as reflected in the preceding financial statements which were prepared from accounts maintained on an accrual basis with the asset account "National Film Board Operating Account" which is included in the schedule, departmental working capital advances, in Volume I of this report.

Reconciliation

Accounts per Board's balance sheet as at March 31, 1973		\$ 402,652 CR
<i>Deduct:</i>		
Credits from other government departments, recorded subsequent to March 31, 1973	\$198,436	
Charges to votes of the Board, recorded subsequent to March 31, 1973	178,536	
		<u>376,972 CR</u>
		779,624 CR
<i>Add:</i>		
Charges from other government departments, recorded subsequent to March 31, 1973	62,269	
Overseas and central office cheque issue, not advised until April 1973	111	
Accrued wages to March 31, 1973	152,079	
		<u>214,459</u>
Asset account as at March 31, 1973		\$ 565,166 CR

SUMMARY OF TRANSACTIONS IN THE NATIONAL FILM BOARD OPERATING ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1973

Debit balance as at March 31, 1972		\$ 407,122
Transfer from Vote 80, program expenditures and the grant listed in the Estimates	\$13,734,740	
Miscellaneous receipts, including amounts transferred from appropriations of other departments	8,774,110	
		<u>22,508,850 CR</u>
		22,101,728 CR
<i>Disbursements</i>		
Salaries and wages (regular staff)	\$9,622,812	
Casual wages	665,434	
Foreign allowance	118,297	
Film makers	1,491,494	
Performers	341,038	
Musicians	125,327	
Photographers	241,463	
Consultants and researchers	207,770	
Other services	1,016,996	
Travel expenses	1,057,928	
Removal expenses	66,674	
Freight and express	174,544	
Postage	236,462	
Communications	366,905	
Printing	204,125	
Prints and processing	1,362,739	
Office stationery and supplies	107,245	
Materials and supplies	2,135,802	
Contracted films	996,989	
Advertising	45,972	
Repairs and maintenance	88,763	
Rentals	514,864	
Royalties and copyrights	79,932	
Subscriptions	41,914	
Dues and registration fees	34,389	
Equipment	161,676	
Miscellaneous expenditures	24,499	
		<u>21,526,051</u>
Transfer to revenue of unexpended balance of 1971-72 parliamentary appropriations	10,511	
		<u>21,536,562</u>
Credit balance as at March 31, 1973		\$ 565,166 CR

Appendix 3

National Museums of Canada

(Established by the National Museums Act)

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

STATEMENT I

	1973	1972		1973	1972
Expenditure:			Excess of expenditure over revenue provided for by:		
Operating expenditures (Schedule I)	\$14,654,388	\$12,055,303	Secretary of State Vote 90 (Vote 100 in 1971-72)	\$19,346,651	\$11,164,241
Grants and contributions	4,497,161	75,800	Government departments which provided services without charge	4,309,000	3,982,000
Machinery, equipment and furnishings	1,254,102	465,138		<u>23,655,651</u>	<u>15,146,241</u>
Objects for the collections of the Corporation	2,941,133	1,376,902			
Acquisition and publication costs of items for resale	391,980	176,027	Less:		
Expenditures subject to the terms upon which moneys were received by gift or bequest	30,900	13,289	Increase (decrease) in cash balances of special accounts:		
	<u>23,769,664</u>	<u>14,162,459</u>	National Museums Purchase Account (Statement II)	186,471	1,064,584
			National Museums Trust Account (Statement III)	17,123	15,926
Revenue:			National Museums Special Account (Statement IV)	(82,855)	101,444
Sales of books, pamphlets, replicas and other materials	178,262	141,694		<u>120,739</u>	<u>1,181,954</u>
Moneys received by gift or bequest	44,995	27,000	Amount transferred to the Receiver General	55,419	40,034
Exhibition, restoration and lecture fees	24,633	18,649		<u>176,158</u>	<u>1,221,988</u>
Interest earned on National Museums Purchase and Trust Accounts	30,605	33,811			
Refunds of previous years' expenditure	11,055	6,346			
Miscellaneous	621	10,706			
	<u>290,171</u>	<u>238,206</u>			
Excess of expenditure over revenue	\$23,479,493	\$13,924,253		<u>\$23,479,493</u>	<u>\$13,924,253</u>

Certified Correct:

C.J. MACKENZIE

Secretary-General

Approved on behalf of the Board:

ANDRE FORTIER

Trustee

LEON SIMARD

Trustee

I have examined the above Statement of Expenditure and Revenue and the related transactions in the National Museums Purchase Account, the National Museums Trust Account and the National Museums Special Account and have reported thereon under date of June 29, 1973 to the Acting Chairman of the Board of Trustees of the National Museums of Canada.

GEORGE LONG

Acting Auditor General of Canada

National Museums of Canada—Continued

SCHEDULE I

DETAILS OF OPERATING EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Salaries and wages	\$ 5,696,215	\$ 4,487,369
Accommodation (Note 1)	3,427,000	3,154,000
Professional and special services	1,589,999	1,138,843
Protective services	818,584	641,297
Employee benefits (Note 2)	795,470	693,441
Materials and supplies	352,998	250,005
Travel—staff	349,953	264,383
Design and display services	305,602	329,258
Publications	230,486	184,580
Office supplies and equipment	162,517	84,099
Freight, express and cartage	151,792	90,244
Advertising	142,093	72,953
Communications	124,163	102,675
Supply, accounting and cheque issue services (Note 3)	101,000	99,000
Rental of equipment	97,244	92,756
Purchase of books	91,485	85,067
Travel—other than staff	61,058	30,890
Postage	57,757	45,015
Repairs and upkeep of equipment	46,209	29,043
Motion picture production and distribution ..	42,545	171,600
Sundries	10,218	8,785
	<u>\$14,654,388</u>	<u>\$12,055,303</u>

NOTES:

1. Provided without charge by the Department of Public Works.
2. \$781,000 was provided without charge by the Treasury Board and the Department of Labour.
3. Provided without charge by the Department of Supply and Services.

STATEMENT II

National Museums Purchase Account

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Receipts:		
Transfer from Secretary of State Vote 90 (Vote 100 in 1971-72) for the purchase of objects for the collec- tions of the Corporation ..	\$3,100,000	\$2,400,000
Interest earned	27,577	31,596
Insurance recoveries	27	9,890
	<u>\$3,127,604</u>	<u>2,441,486</u>
Disbursements:		
Objects for the collection of:		
National Gallery of Canada ..	2,302,541	957,565
National Museum of Man ..	407,282	211,910
National Museum of Sci- ence and Technology ...	137,301	129,317
National Museum of Nat- ural Sciences	94,009	78,110
	<u>2,941,133</u>	<u>1,376,902</u>
Increase in cash balance (Statement I)	186,471	1,064,584
Cash balance at beginning of year	1,243,820	179,236
Cash balance at end of year	<u>\$1,430,291</u>	<u>\$1,243,820</u>

National Museums Trust Account

STATEMENT III

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1973

(With comparative figures for the year ended March 31, 1972)

	1973	1972
Receipts:		
Moneys received by gift or bequest ...	\$44,995	\$27,000
Interest earned	3,028	2,215
	<u>\$48,023</u>	<u>29,215</u>
Disbursements:		
Expenditures subject to the terms upon which moneys were received by gift or bequest	30,900	13,289
Increase in cash balance (Statement I)	17,123	15,926
Balance at beginning of year	80,199	64,273
Balance at end of year	<u>\$97,322</u>	<u>\$80,199</u>
Balance at end of year represented by:		
Cash on deposit with the Receiver General	\$95,322	\$78,199
Canada savings bonds	2,000	2,000
	<u>\$97,322</u>	<u>\$80,199</u>

National Museums Special Account

STATEMENT IV

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Sales of books, pamphlets, replicas and other mate- rials	\$159,125	\$127,471
Cost of goods sold:		
Opening inventory	\$ 97,667	27,445
Purchases	136,230	69,113
Publication costs	255,750	106,914
	<u>489,647</u>	<u>203,472</u>
Closing inventory	284,166	97,667
	<u>205,481</u>	<u>105,805</u>
(Loss) profit on sales	(46,356)	21,666
Transfer from Secretary of State Vote 90 (Vote 100 in 1971-1972) for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials	150,000	150,000
Net increase in Account during year representing increase in inventory \$186,499 less decrease in cash \$82,855 (Statement I)	103,644	171,666
Balance at beginning of year	378,232	206,566
Balance at end of year	<u>\$481,876</u>	<u>\$378,232</u>
Balance at end of year represented by:		
Cash	\$197,710	\$280,565
Inventory	284,166	97,667
	<u>\$481,876</u>	<u>\$378,232</u>

National Museums of Canada—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, June 29, 1973.

THE ACTING CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL MUSEUMS OF CANADA,
OTTAWA, ONTARIO.

I have examined the accounts and financial transactions of the National Museums of Canada for the year ended March 31, 1973 pursuant to section 21 of the National Museums Act.

My examination of the records of the Corporation in previous years disclosed inadequacies and unsatisfactory conditions in the accounting procedures and the system of internal control which were regularly drawn to the attention of management but which I was satisfied did not materially affect the correctness of the accounts. However, the condition of the records and internal control has deteriorated to such an extent that I am unable to express an opinion on the validity of either the accounts or financial statements of the Corporation for the year ended March 31, 1973.

GEORGE LONG
Acting Auditor General of Canada.

Appendix 4 Public Archives

Central Microfilm Unit Revolving Fund

(authorized by Vote 529, Appropriation Act No. 6, 1956, c.32)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Accounts receivable	\$205,809	\$122,545	Accounts payable and accrued liabilities	\$154,018	\$56,568
Inventories, at cost	15,297	15,563	Advanced from the Consolidated Revenue Fund as working capital (authorized \$80,000)	\$27,561	65,321
Fixed assets:			Less: Replacement funds available for the purchase of fixed assets ..	37,925	31,379
At appraised value	\$114,010	114,010		(10,364)	33,942
At cost	20,207	14,226	Equity in fixed assets financed from parliamentary appropriations prior to April 1, 1969	114,010	114,010
	134,217	128,236	Retained earnings:		
Less: Accumulated provision for replacement	58,132	45,605	Balance at beginning of year	16,219	
		76,085	Net income for the year, per Statement of Operations	23,308	
		82,631	Balance at end of year	39,527	16,219
	\$297,191	\$220,739		\$297,191	\$220,739

Note: The Treasury Board has authorized the Fund to carry forward to future years surpluses on the basis that the maximum amount to be carried forward be equivalent to the sum of the two best years' surpluses achieved during the preceding five years.

Certified correct:

A. C. TAYLOR

Director of Administration and Technical Services

Approved:

B. WEILBRENNER

for Dominion Archivist

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of August 8, 1973 to the Secretary of State.

J. J. MACDONELL
Auditor General of Canada

Public Archives—Concluded

Central Microfilm Unit Revolving Fund—Concluded

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
INCOME—		
Sales	\$733,530	\$637,495
Cost of sales—		
Opening inventories	\$ 15,563	8,057
Purchases	314,172	294,495
	329,735	302,552
Less: Closing inventories	15,297	15,563
	314,438	286,989
	419,092	350,506
EXPENSE—		
Salaries and wages	182,292	163,472
Rental of equipment	99,005	55,752
Employee benefits	29,025	24,750
Rental of accommodation	24,000	24,000
Outside developing and printing	21,291	33,976
Maintenance and repairs	15,662	15,831
Depreciation	12,527	15,320
Interest	5,418	3,990
Travel	2,569	633
Telephone and telegraph	1,114	521
Office supplies	783	1,229
Postage	500	500
Cheque issue	500	500
Other	1,098	974
	395,784	341,448
Net income for the year	\$ 23,308	\$ 9,058

RECONCILIATION WITH PUBLIC ACCOUNTS

AT MARCH 31, 1973

Advanced from the Consolidated Revenue Fund as per Balance Sheet	\$(10,364)
Payments made in April 1973 recorded in the Consolidated Revenue Fund at March 31, 1973	4,355
Working capital advance per Public Accounts	\$(6,009)

Ottawa, August 8, 1973.

THE HONOURABLE J. H. FAULKNER,
SECRETARY OF STATE,
OTTAWA

Sir,

I have examined the Balance Sheet of the Central Microfilm Unit Revolving Fund of the Public Archives as at March 31, 1973 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

Appendix 5

Canadian Government Photo Centre Revolving Fund

(Authorized by Secretary of State Vote L90, Appropriation Act No. 3, 1971, 1970-71-72, c. 46)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Petty cash and employees' travel advances	\$ 150	\$ 275	Accounts payable and accrued liabilities	\$ 81,079	\$ 53,180
Accounts receivable:			Advances by customers		20,711
Government departments and agencies	\$ 29,067	85,737	Advances from Canada for:		
Other	3,502	2,025	Working capital (authorized \$450,000)	\$324,775	233,517
			Capital assets	36,860	1,982
Inventories at cost:	32,569	87,762		361,635	235,499
Materials and supplies	68,742	41,002	Less: Net loss to be recovered from future parliamentary ap-		
Work in progress	2,563	1,919	propriation	165,916	39,265
				195,719	196,234
Prepaid expense		42,921			
Capital assets:	71,305				
Transferred from National Film Board Operating Account at cost less depreciation (\$142,155) thereon	137,185	137,185			
At cost	78,824	25,641			
	216,009	162,826			
Less: Accumulated provision for replacement	43,462	23,659			
	172,547	139,167			
	\$276,798	\$270,125		\$276,798	\$270,125

Certified correct:

D. B. E. GREENWAY
Manager

Approved:

SYDNEY NEWMAN
Government Film Commissioner

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of August 28, 1973 to the Secretary of State.

J. J. MACDONELL
Auditor General of Canada

Canadian Government Photo Centre Revolving Fund - Concluded

Ottawa, August 28, 1973.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
INCOME		
Sales	\$686,393	\$632,590
Miscellaneous	1,056	868
	\$687,449	633,458
EXPENSE		
Work in progress at beginning of year ..	1,919	2,560
Salaries, wages and employee benefits ..	500,806	381,518
Raw materials, freight and express ...	126,920	112,331
Accommodation	88,380	89,224
Special services	15,834	19,638
Provision for replacement of capital assets	25,895	23,659
Printing and processing in other laboratories	25,430	19,883
Interest on advances	23,837	10,381
Equipment repairs and maintenance ..	7,562	4,771
Communications	4,600	3,753
Office stationery and supplies	3,072	2,643
Travel	3,270	1,675
Equipment rental	2,515	1,533
Miscellaneous	943	1,073
	830,983	674,642
Less: Work in progress at end of year ..	2,563	1,919
	828,420	672,723
Net operating loss before prior year adjustment	140,971	39,265
Add: prior year adjustment	24,945	
Net loss for the year	\$165,916	\$ 39,265

RECONCILIATION WITH PUBLIC ACCOUNTS AT MARCH 31, 1973

Advanced from the Consolidated Revenue Fund per Balance Sheet		\$324,775
Add: Funds received in April 1973 relating to 1972-73 inadvertently recorded in the Consolidated Revenue Fund in 1973-74	\$60,126	
Adjustment for purchase of capital assets (see below)	1,800	61,926
		386,701
Less: Payments made in April 1973 relating to 1972-73 inadvertently recorded in the Consolidated Revenue Fund in 1973-74	15,097	
Adjustment for 1971-72 and 1972-73 employee benefits	55,665	
Adjustment for interest on advances	1,174	71,936
Working capital advance per Public Accounts		\$314,765
Advanced for the purchase of capital assets per Balance Sheet		\$ 36,860
Adjustment for purchases (see above)		1,800
Advance for purchase of capital assets per Public Accounts		\$ 35,060

THE HONOURABLE J. H. FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Canadian Government Photo Centre Revolving Fund as at March 31, 1973 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting Procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

Appendix 6

Public Service Commission

Bureau of Staff Development and Training Revolving Fund

(Authorized by Vote L120, Appropriation Act No. 3, 1971, 1970-71-72, c.46)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Employees' travel advances	\$ 1,280	\$	Accounts payable and accrued liabilities	\$ 34,164	\$ 7,488
Accounts receivable	29,454	35,429	Prepaid course fees	131,350	106,962
Capital assets:			Advances from the Consolidated Revenue Fund for:		
At appraised value	\$111,922	111,922	Working capital (authorized \$700,000)	\$381,486	500,404
At cost	165,820	96,345	Capital assets	39,788	
	277,742	208,267		421,274	500,404
Less: Accumulated provision for replacement	124,293	66,464	Equity in capital assets financed from parliamentary appropriations prior to April 1, 1971	111,922	111,922
	153,449	141,803	Deficit:		
Deferred course development costs (Note 1)	213,133	229,700	Balance at beginning of year	319,844	
			Loss for the year, per Statement of Operations	301,394	319,844
				621,238	319,844
			Less: Recovered from Secretary of State Vote 105b	319,844	
			Balance at end of year (Note 2) ..	(301,394)	(319,844)
	\$397,316	\$406,932		\$397,316	\$406,932

Notes: 1. Course development costs are to be amortized over the next two years.

2. The Treasury Board has authorized a limit of \$50,000 as the amount of surplus or deficit which the Fund may carry over on a continuing basis. The balance of the deficit, \$251,394, will be recovered from a future parliamentary appropriation.

Certified correct:

R. F. SMITH
Director of AdministrationApproved:
J. J. CARSON
Chairman

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon, under date of August 29, 1973 to the Secretary of State.

J. J. MACDONELL
Auditor General of Canada

Public Service Commission—*Concluded*
 Bureau of Staff Development and Training Revolving
 Fund—*Concluded*

AUDITOR GENERAL OF CANADA
 Ottawa, August 29, 1973.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED
 MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

INCOME	1973	1972
Course fees and services	\$2,801,447	\$2,081,723
Accommodation and catering	527,195	400,991
Other	1,654	
	<u>3,330,296</u>	<u>2,482,714</u>
EXPENSE		
Salaries and wages	1,294,191	1,075,480
Professional and special services	690,015	518,405
Accommodation	464,741	402,090
Catering and housekeeping	238,735	229,355
Administrative and financial services	230,183	
Employees' fringe benefits	205,357	159,420
Travel and communication	159,269	84,214
Material and supplies	136,320	131,555
Amortization of course development costs ..	76,567	69,308
Depreciation	57,829	57,808
Interest expense	37,742	4,097
Rental of equipment	17,572	34,106
Maintenance and repairs	11,899	26,220
Other	11,270	10,500
	<u>3,631,690</u>	<u>2,802,558</u>
Loss for the year	\$ 301,394	\$ 319,844

RECONCILIATION WITH PUBLIC ACCOUNTS
 AT MARCH 31, 1973

Advanced from the Consolidated Revenue Fund as per Balance Sheet	\$381,486
Add: Funds received in 1972-73 inadvertently recorded in the Consolidated Revenue Fund in 1973-74	131,350
Working capital advance per Public Accounts	\$512,836

THE HONOURABLE J. H. FAULKNER,
 SECRETARY OF STATE,
 OTTAWA.

Sir,

I have examined the Balance Sheet of the Bureau of Staff Development and Training Revolving Fund as at March 31, 1973 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

SECTION 24

**1972-73
PUBLIC ACCOUNTS**

Solicitor General

**Department
Correctional Services
Royal Canadian Mounted Police**

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SOLICITOR GENERAL

Department

Objective

- To provide overall policy direction to the programs of the department.

Correctional Services

Objective

- To administer sentences imposed by the courts and to prepare inmates for their return as useful citizens to the community.

Royal Canadian Mounted Police

Objective

- To prevent crime, to preserve lawful order and to maintain internal security.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and the grants listed in the				
Estimates	\$ 2,082,000 00			
1b	209,000 00			
Transfer from Treasury Board Vote 10 student summer				
employment	105,968 00			
Transfer from Treasury Board Vote 15 public service				
bilingualism	36,800 00			
	2,433,768 00	2,419,427 62	14,340 38	1,804,232 41
Stat. Solicitor General - Salary and motor car allowance	16,903 32	16,903 32		16,999 92
	2,450,671 32	2,436,330 94	14,340 38	1,821,232 33
Correctional Services				
5 Penitentiary Service - Operating expenditures including compensation to				
discharged inmates permanently disabled while in Penitentiaries, the				
grants listed in the Estimates and authority to pay into the Inmate				
Welfare Fund revenue derived during the year from projects operated by				
inmates and financed by the said Fund	\$ 73,684,000 00			
5b To extend the purposes of Solicitor General Vote				
5, Appropriation Act No. 3, 1972, to authorize				
payments, in accordance with terms and conditions				
prescribed by the Governor in Council, to discharged				
inmates who suffer physical disability caused by				
participation in normal program activity in federal				
institutions; and authority for the Minister, subject to				
the approval of the Governor in Council, to enter into				
an agreement with any province for the confinement				
in institutions of that province of any persons				
sentenced or committed to a penitentiary, for com-				
ensation for the maintenance of such persons, and for				
payment in respect of the construction and related				
costs of such institutions; reimbursement of the				
Industrial Stores Account Working Capital Advance				
established by Vote 628 Appropriation Act No. 2,				
1955, in the amount of \$10,392.42 for the value of				
stores which have become obsolete, unserviceable, lost				
or destroyed and to provide a further amount of	2,475,000 00			
Transfer from Treasury Board Vote 5 contingencies	2,143,124 00			
Transfer from Treasury Board Vote 10 student summer				
employment	136,200 00			
Transfer from Treasury Board Vote 15 public service				
bilingualism	189,987 00			
	78,628,311 00	78,385,597 99	242,713 01	65,678,007 06
10 Penitentiary Service - Capital expenditures including payments to prov-				
inces and municipalities as contributions towards construction done by				
those bodies	\$ 9,633,000 00			
10b	1,300,000 00			
	10,933,000 00	7,971,557 59	2,961,442 41	14,137,199 58
15 National Parole Board - Operating expenditures	\$ 7,050,000 00			
15b	415,000 00			
Transfer from Treasury Board Vote 10 student summer				
employment	60,500 00			
Transfer from Treasury Board Vote 15 public service				
bilingualism	16,000 00			
	7,541,500 00	7,469,522 64	71,977 36	5,691,196 35
Stat. Pensions and other benefits	21,352 22	21,352 22		21,258 91
Stat. Federal Court awards	92,648 39	92,648 39		7,093 06
Stat. Write-off of active assets	843 83	843 83		
Stat. Refunds of amounts credited to revenue in previous years	1,185 73	1,185 73		23 80
	97,218,841 17	93,942,708 39	3,276,132 78	85,534,778 76
Royal Canadian Mounted Police				
LAW ENFORCEMENT PROGRAM				
20 Operating expenditures, the grants listed in the Estimates and authority to				
spend revenue received during the year	\$143,773,000 00			
Transfer from Treasury Board Vote 5 contingencies	12,000,000 00			
Transfer from Treasury Board Vote 10 student summer				
employment	328,760 00			
Transfer from Treasury Board Vote 15 public service				
bilingualism	996,500 00			
	157,098,260 00	151,341,261 67	5,756,998 33	120,144,475 82
25 Capital expenditures	21,051,000 00	20,058,793 93	992,206 07	20,540,243 80
Stat. Pensions and other benefits	32,169,418 07	32,169,418 07		28,685,050 60

Appropriations and Expenditures—Concluded

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
<i>Royal Canadian Mounted Police—Concluded</i>				
<i>LAW ENFORCEMENT PROGRAM—Concluded</i>				
Stat. Royal Canadian Mounted Police Superannuation Account — Additional interest on the balance in the account	4,511,565 99	4,511,565 99		3,311,655 42
Stat. Federal Court awards	5,961 88	5,961 88		24,756 94
	214,836,205 94	208,087,001 54	6,749,204 40	172,706,182 58
Total	314,505,718 43	304,466,040 87	10,039,677 56	260,062,193 67

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department	1972-73	2,436		367		2,803
	1971-72	1,821		251		2,072
Correctional Services	1972-73	93,943	2,500	10,534	9,399	111,376
	1971-72	85,535	770	8,748	8,661	102,174
Royal Canadian Mounted Police	1972-73	208,087	527	8,393	16,097	232,050
	1971-72	172,706	542	8,551	16,704	197,419
Total	1972-73	304,466	3,027	19,294	25,496	346,229
	1971-72	260,062	1,312	17,550	25,365	301,665

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration	2,363	2,321	63	90	25	25	2,451	2,436
Add: services provided by other departments	367	367					367	367
Total cost of program	2,730	2,688	63	90	25	25	2,818	2,803
Correctional Services								
CORRECTIONAL SERVICES PROGRAM								
Care of inmates	47,014	52,868	9,853	7,321			56,867	60,189
Rehabilitation of inmates	21,344	17,656	1,049	599	354	352	22,747	18,607
Parole and community services	7,478	7,381	64	88			7,542	7,469
Administration	10,010	7,604	31	52	22	22	10,063	7,678
	85,846	85,509	10,997	8,060	376	374	97,219	93,943
Less: receipts credited to revenue ..	800	2,500					800	2,500
Add: services provided by other departments	10,534	10,534					10,534	10,534
accommodation provided by this department	9,399	9,399					9,399	9,399
Total cost of program	104,979	102,942	10,997	8,060	376	374	116,352	111,376

Programs by Activities -- Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Royal Canadian Mounted Police								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders	61,733	61,088	2,580	2,671			64,313	63,759
National police services	17,006	15,838	1,947	923			18,953	16,761
Police services under contract	99,940	101,047	8,411	7,566			108,351	108,613
Support services	12,698	12,161	2,416	1,910			15,114	14,071
Administration	17,965	20,657	5,697	6,989	27	27	23,689	27,673
Pensions and other benefits	28,305	28,305			8,382	8,382	36,687	36,687
	237,647	239,096	21,051	20,059	8,409	8,409	267,107	267,564
Less: receipts and revenues credited to the vote	52,271	59,477					52,271	59,477
	185,376	179,619	21,051	20,059	8,409	8,409	214,836	208,087
	348	527					348	527
Less: receipts credited to revenue ..								
Add: services provided by other departments	9,871	8,393					9,871	8,393
accommodation provided by this department	17,957	16,097					17,957	16,097
Total cost of program	212,856	203,582	21,051	20,059	8,409	8,409	242,316	232,050

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
ADMINISTRATION PROGRAM			
Contribution to International Centre of Comparative Criminology, University of Montreal	25	25	
Expenditures not required for the current year			12
	25	25	12
Correctional Services			
CORRECTIONAL SERVICES PROGRAM			
Grants to authorized after-care agencies	354	352	335
Pensions and other benefits	22	22	21
	376	374	356
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
Grant to the Canadian Association of Chiefs of Police	25	25	25
Grant to the Royal Canadian Mounted Police Veterans Association	1	1	1
Grant to the International Association of Chiefs of Police	1	1	1
Pensions under the Royal Canadian Mounted Police Pension Continuation Act	8,006	8,006	7,652
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	357	357	309
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	19	19	19
	8,409	8,409	8,007
Grand total	8,810	8,808	8,375

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Services	Royal Canadian Mounted Police	Total
(1) Salaries and wages	1,577 1,516 <i>1,203</i>	62,883 62,088 <i>52,204</i>	162,673 162,294 <i>131,043</i>	227,133 225,898 <i>184,450</i>
(1) Other personnel costs	2	491 1,563 <i>924</i>	26,228 26,067 <i>22,787</i>	26,719 27,632 <i>23,711</i>
(2) Transportation and communications	113 178 <i>128</i>	1,794 2,102 <i>1,460</i>	10,834 11,503 <i>9,680</i>	12,741 13,783 <i>11,268</i>
(3) Information	32 1 <i>21</i>	47 15 <i>18</i>	276 191 <i>76</i>	355 207 <i>115</i>
(4) Professional and special services	571 472 <i>364</i>	5,094 5,509 <i>3,591</i>	7,612 6,143 <i>4,632</i>	13,277 12,124 <i>8,587</i>
(5) Rentals	27 <i>10</i>	368 365 <i>166</i>	7,372 6,913 <i>4,514</i>	7,740 7,305 <i>4,690</i>
(6) Purchased repair and upkeep	3 2 <i>1</i>	1,280 1,305 <i>1,337</i>	4,241 5,027 <i>3,941</i>	5,524 6,334 <i>5,279</i>
(7) Utilities, materials and supplies	49 110 <i>21</i>	10,766 10,555 <i>9,696</i>	9,882 10,706 <i>8,955</i>	20,697 21,371 <i>18,672</i>
(8) Construction and acquisition of land, buildings and equipment		8,765 6,173 <i>12,711</i>	9,555 9,847 <i>9,062</i>	18,320 16,020 <i>21,773</i>
(9) Construction and acquisition of machinery and equipment	63 90 <i>51</i>	2,232 1,887 <i>1,485</i>	11,496 10,211 <i>11,479</i>	13,791 12,188 <i>13,015</i>
(10) Grants, contributions and other transfer payments	25 25 <i>12</i>	376 374 <i>356</i>	8,409 8,409 <i>8,007</i>	8,810 8,808 <i>8,375</i>
(11) Public debt charges			4,512 4,512 <i>3,312</i>	4,512 4,512 <i>3,312</i>
(12) All other expenditures	18 13 <i>10</i>	3,123 2,007 <i>1,587</i>	4,017 5,741 <i>4,421</i>	7,158 7,761 <i>6,018</i>
(1-12) Total	2,451 2,436 <i>1,821</i>	97,219 93,943 <i>85,535</i>	267,107 267,564 <i>221,909</i>	366,777 363,943 <i>309,265</i>
(13) Less: receipts and revenues credited to the vote			52,271 59,477 <i>49,203</i>	52,271 59,477 <i>49,203</i>
Total net expenditures	2,451 2,436 <i>1,821</i>	97,219 93,943 <i>85,535</i>	214,836 208,087 <i>172,706</i>	314,506 304,466 <i>260,062</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in **bold** face type are 1972-73 expenditures.Amounts in *italic* type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Correctional Services	Royal Canadian Mounted Police	Total
RECEIPTS—				
Budgetary—				
Charged to annual appropriations	2,419	93,827	171,400	267,646
Charged to statutory appropriations	17	116	36,687	36,820
Credited to appropriations			59,477	59,477
Credited to revenue		2,500	527	3,027
Total receipts	2,436	96,443	268,091	366,970
OUTLAYS—				
Budgetary—				
Operating	2,321	85,509	239,096	326,926
Capital	90	8,060	20,059	28,209
Grants, contributions and other transfer payments	25	374	8,409	8,808
Credited to revenue		2,500	527	3,027
Total outlays	2,436	96,443	268,091	366,970
Net receipts or net outlays (—)	nil	nil	nil	nil

Revenues

Correctional Services			Royal Canadian Mounted Police		
Comparative Summary	1972-73	1971-72	Comparative Summary	1972-73	1971-72
Non-Tax Revenue—			Non-Tax Revenue—		
A Return on investments	383,527 82	332,464 47	A Return on investments	91,615 11	72,159 04
B Privileges, licences and permits	82,946 29	62,013 07	B Privileges, licences and permits	1,725 17	437 50
C Proceeds from sales	337,833 69	289,821 52	C Refunds of previous years' expenditure	253,827 39	297,139 80
D Services and service fees	46,456 66	34,532 10	D Miscellaneous	179,413 02	171,811 86
E Refunds of previous years' expenditure	1,620,243 42	25,452 40	Total	\$526,580 69	\$541,548 20
F Miscellaneous	29,430 62	25,971 17			
Total	\$2,500,438 50	\$770,254 73			
Details			Details		
Non-Tax Revenue—			Non-Tax Revenue—		
A Return on investments: Profit transferred from industrial and stores account—Penitentiaries (manufactured products) \$367,941, livestock and canning supplies stores account \$15,587		383,528	A Return on investments: Net profit on the operation of the R C M Police working capital advance cloth account	51,836	
B Privileges, licences and permits: Rentals \$60,097, inmate board and lodging \$22,849		82,946	Net profit on R C M Police messes operations account	38,252	
C Proceeds from sales: Farm produce \$258,783, sale of land \$72,750, manufactured products \$6,301		337,834	Interest on loans	1,319	
Sales of farm produce consisted of \$258,783 charged to Vote 5 Administration Operation and Maintenance of Penitentiaries representing the value of produce grown and consumed by the penitentiaries.			Profit on foreign exchange transactions	208	91,615
D Services and service fees: Trucking charges to other institutions \$2,707, custodial services under contract \$42,983, sundries \$767		46,457	B Privileges, licences and permits: Rentals		1,725
E Refunds of previous years' expenditure		1,620,243	C Refunds of previous years' expenditure: Proceeds received from oil companies on return of empty oil and gas containers	4,984	
F Miscellaneous: Fines and forfeitures \$3,808, commission on provincial sales tax collections \$1,320, clothing provided to inmates \$800, sundries \$23,503		29,431	Repayment by provinces for various investigations	137,953	
Total	\$2,500,439		Repayment for services rendered other departments	18,606	
			Repayment for repairs to police cars	46,976	
			Refund of provincial gasoline tax	18,165	
			Sundries	27,144	253,828
			D Miscellaneous: Officers' pension contributions	146,259	
			Purchase of discharge	30,072	
			Sundries	3,082	179,413
			Total	\$526,581	

Appendix 1

Canteen Revolving Fund – Correctional Services

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Sales – Cash	958,501	753,068
Less Opening Accounts Receivable	20,526	
	937,975	
Cost of Sales		
Inventory April 1, 1972	105,708	74,453
Add: Profits undistributed		
March 31, 1972	3,681	
	109,389	74,453
Purchases	925,972	771,970
	1,035,361	846,423
Less Ending Inventory March 31, 1973	117,467	109,389
	917,894	737,034
Profit	20,081	12,353
Profit distributed to Inmates Welfare Fund	8,917	8,672
Profit to be distributed	\$ 11,164	\$ 3,681

BALANCE SHEET
AS AT MARCH 31, 1973

ASSETS	1973	1972
Inventories March 31, 1973	117,467	109,389
Less Profits to be distributed	11,164	3,681
Add: Unrecovered issues		20,526
	\$106,303	\$126,234
WORKING CAPITAL ADVANCE		
Balance as at April 1, 1972	126,234	74,453
Add: Increase in inventories	8,078	34,936
Less: Increase in undistributed profits	7,483	3,681
1972 issues recovered in 1973	20,526	20,526
	\$106,303	\$126,234

Appendix 2

Industrial and Stores Account—
Correctional ServicesSTATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Sales	1,613,359	1,468,040
Cost of Sales		
Inventory April 1, 1972	795,179	667,974
Purchases	1,156,001	1,138,256
	1,951,180	1,806,230
Less: Ending Inventory	705,762	636,449
	1,245,418	1,169,781
Profit transferred to Non-Tax Revenue	\$ 367,941	\$ 298,259

BALANCE SHEET
AS AT MARCH 31, 1973

ASSETS	1973	1972
Inventory	701,230	636,449
Shortages pending write-off	4,532	
Accounts Receivable	125,186	158,730
	\$830,948	\$795,179
WORKING CAPITAL ADVANCE		
Opening balance	795,179	667,974
Add: Increase in inventory	58,015	25,852
Increase or decrease (–) in Accounts Receivable ..	–26,778	101,353
Add: Shortages pending write-off	4,532	
	\$830,948	\$795,179

Appendix 3

Livestock and Canning Supplies Account –
Correctional ServicesSTATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for preceding year)

	1973	1972
Sales	316,645	289,074
Cost of Sales		
Inventory April 1, 1972	137,298	154,459
Less Accounts Receivable	1,787	135,511
Purchases	316,728	235,920
	452,239	390,379
Less Ending Inventory		
Revolving Fund Balance	164,528	
Less Accounts Receivable and		
Shortages	13,347	151,181
	301,058	254,868
Profit transferred to Non-Tax Revenue	\$ 15,587	\$ 34,206

BALANCE SHEET
AS AT MARCH 31, 1973

ASSETS	1973	1972
Inventory	151,181	135,511
Accounts Receivable	13,327	1,767
Inventory Shortages	20	20
	\$164,258	\$137,298
WORKING CAPITAL ADVANCE		
Opening Balance	137,298	154,459
Increase or decrease in Inventory	15,670	–18,948
Increase in Accounts Receivable	11,560	1,767
Shortages pending write-off		20
	\$164,258	\$137,298

Appendix 4

Stores Working Capital Advance—
Correctional ServicesSTATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973

Sales	
Cost of Sales	
Purchases	\$2,215,349
Less: Inventory March 31, 1973	\$2,215,349

BALANCE SHEET
AS AT MARCH 31, 1973

ASSETS

Inventory	\$2,215,349
WORKING CAPITAL ADVANCE	
Transferred into stores account from previous stores account and previous year's expenditures	\$2,215,349

Appendix 5

Royal Canadian Mounted Police

WORKING CAPITAL ADVANCE
R C M POLICE CLOTH ACCOUNT
BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972
Inventory	412,392	511,355
	<u>\$412,392</u>	<u>\$511,355</u>
LIABILITIES		
Profit	51,836	25,062
Working Capital Advance	360,556	486,293
	<u>\$412,392</u>	<u>\$511,355</u>

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Balance, inventory, April 1, 1972	511,355	730,591
Increase or decrease in inventory during the year	-98,963	-219,236
Net profit for the year	51,836	25,062
	<u>464,228</u>	<u>536,417</u>
Net profit credited to Non-Tax Revenue	51,836	25,062
Balance, inventory, March 31, 1973	<u>\$412,392</u>	<u>\$511,355</u>

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Sales	503,806	400,643
Cost of sales —		
Inventory, April 1, 1972	511,355	730,591
Purchases	<u>353,007</u>	<u>156,345</u>
	864,362	886,936
Less: Obsolete items to be written off		158
Inventory, March 31, 1973	412,550	511,197
Items which were written off	<u>158</u>	
	412,392	511,355
	<u>451,970</u>	<u>375,581</u>
Net profit for the year	<u>\$51,836</u>	<u>\$25,062</u>

Appendix 6

Royal Canadian Mounted Police Departmental
Working Capital AdvanceR C M POLICE MESSES OPERATIONS ACCOUNT
BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972
Cash on hand and in bank	52,938	54,405
Accounts receivable	4,193	3,174
Inventory	<u>19,140</u>	<u>22,313</u>
	<u>\$76,271</u>	<u>\$79,892</u>
LIABILITIES		
Accounts payable	186	382
Working capital advance	<u>76,085</u>	<u>79,510</u>
	<u>\$76,271</u>	<u>\$79,892</u>

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Transfer of assets as an opening charge to the account	79,510	74,139
Increase or decrease (—) in the advance during the year	-3,425	5,371
Net profit for the year	<u>38,252</u>	<u>45,940</u>
	<u>114,337</u>	<u>125,450</u>
Net profit credited to Non-Tax Revenue	-38,252	-45,940
	<u>\$ 76,085</u>	<u>\$ 79,510</u>

Appendix 6—Concluded

Royal Canadian Mounted Police Departmental—Concluded
Working Capital Advance—Concluded

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Sales	701,211	651,887
Cost of Sales—		
Inventory April 1, 1972	22,313	16,241
Purchases	659,786	612,019
	682,099	628,260
Less: Inventory March 31, 1973	19,140	22,313
	662,959	605,947
Net profit for the year	\$ 38,252	\$ 45,940

The closing balance as reported in the Public accounts will not agree with the Departmental Summary Accounting Statements by an amount of \$1,556 64. This figure represents an actual charge to the Revolving Fund for the fiscal year 1972/73, but because the account was received after April 30, 1973, a cheque could not be issued in the old year. In order to determine the actual profit and the total amount of outstanding advances as at the close of the fiscal year, the charge was included and the statements will be in agreement once the cheque is debited to the account in May of 1973/74.

Appendix 7

Royal Canadian Mounted Police
Superannuation Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973

	Debit	Credit
Balance as at March 31, 1972		223,657,501
Receipts		
Contributions from personnel (current and arrears)		7,439,700
Contributions by the Province of Newfoundland (provincial force absorbed) ..		17,171
Transfer from other pension funds		82,178
Contributions by the Government (Statutory)		13,157,965
Actuarial liability adjustment		17,530,000
Interest		9,498,815
		47,725,829
Disbursements		
Annuities and allowances payments	1,907,397	
Cash termination allowances payments and return of contributions	406,875	
Transfer to other pension funds	14,182	
Refunds to contributors	901	
	2,329,355	
Balance as at March 31, 1973	269,053,975	
	\$271,383,330	\$271,383,330

Annuity, insurance and pension accounts—Royal Canadian Mounted Police Superannuation Account, Section 25 of the Royal Canadian Mounted Police Superannuation Act, R.S., c. R-11, requires that at least once in every five years an actuarial report on the state of the Royal Canadian Mounted Police Superannuation Account be laid before Parliament.

On May 17, 1972, a report was tabled showing that an actuarial deficit of \$81,000 existed in the Account at December 31, 1969, after making allowances for the amended formula for integration of the Royal Canadian Mounted Police Superannuation Plan benefits with benefits under the Canada Pension Plan. However, no amount was credited to the Account in accordance with section 24(4) of the Act as the actuaries were of the opinion that this situation will correct itself prior to the next valuation.

Appendix 8

Royal Canadian Mounted Police (Dependants) Pension Fund

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	Year ended March 31	
	1973	1972
Balance at beginning of year	\$8,516,914	\$8,493,770
Receipts—		
Contributions by members ...	\$150,366	184,426
Interest	334,691	333,026
	485,057	517,452
	9,001,971	9,011,222
Disbursements—		
Withdrawals of contributions ..	256,182	364,573
Pension to dependants	142,129	129,735
	398,311	494,308
Balance at end of year	\$8,603,660	\$8,516,914

Note: An actuarial valuation of the Fund as at March 31, 1972 disclosed a surplus of approximately \$1,097,000 and recommended increases of 10% in benefits purchased prior to April 1, 1969 and 40% in benefits purchased for the period April 1, 1969 to March 31, 1972, effective April 1, 1972. The cost of implementing the recommendations, which were approved by the Treasury Board on July 12, 1973, is estimated at \$743,000.

Certified correct:
R. S. LAHEY
Departmental Service Officer

Approved:
W. L. HIGGITT
Commissioner

I have examined the above Statement of Transactions and have reported thereon under date of August 17, 1973 to the Solicitor General.

J. J. MACDONELL
Auditor General of Canada



SECTION 25

1972-73
PUBLIC ACCOUNTS

Supply and Services

Department
Canadian Arsenal Limited
Canadian Commercial Corporation

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SUPPLY AND SERVICES

Department

Objectives

- To provide a broad range of services to assist the Department in realizing the objectives of both the supply and services programs.
- To acquire and provide in the most economical manner goods and related services required by departments and agencies.
- To provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative, management and advisory services in order to improve government efficiency and reduce costs.

Canadian Arsenals Limited

Objective

- To maintain an efficient Canadian manufacturing capability for certain military material for Canadian defence needs.

Canadian Commercial Corporation

Objective

- To purchase economically goods and services from Canadian sources for the account of foreign governments.

NOTE: In 1972-73 Information Canada which in previous years was included under the Department of Supply and Services was transferred to the Department of Labour. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote			1972-73	1972-73	Unexpended	1971-72
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
Department						
ADMINISTRATION PROGRAM						
1	Program expenditures.....	\$ 4,662,000 00				
	1b.....	637,000 00				
	Transfer from Treasury Board Vote					
	10 student summer employment.....	24,036 00				
	Transfer from Treasury Board Vote 15					
	public service bilingualism.....	153,000 00				
			5,476,036 00	5,407,283 71	68,752 29	4,194,798 94
Stat.	Minister of Supply and Services—Salary and motor car allowance.....		17,000 00	17,000 00		16,999 92
			5,493,036 00	5,424,283 71	68,752 29	4,211,798 86
SUPPLY PROGRAM						
5	Program expenditures, grants to municipalities in lieu of taxes on Crown owned defence plants operated by private contractors and recoverable expenditures on behalf of the Unemployment Insurance Act 1971.....	\$ 24,281,000 00				
	5b.....	595,000 00				
	Transfer from Treasury Board Vote 10 student summer employment.....	83,390 00				
	Transfer from Treasury Board Vote 15 public service bilingualism.....	597,000 00				
			25,556,390 00	25,118,852 00	437,538 00	22,973,254 13
SERVICES PROGRAM						
10	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and Unemployment Insurance Act, 1971 and in respect of the services provided under Part V of the Government Organization Act 1969 and authority to spend revenue received during the year.....	\$ 46,273,000 00				
	10a To extend the purposes of Supply and Services Vote 10, Appropriation Act No. 3, 1972 to include reimbursement in the amount of \$1,272,000 for the accumulated operating loss to October 31, 1972 of the Computer Services Bureau working capital advance account established by Loans, Investments and Advances Vote L99e, Appropriation Act No. 4, 1966 for the purpose of providing data processing and related services to other government departments and agencies and to provide a further amount of.....	1,272,000 00				
	10b.....	3,228,000 00				
	Transfer from Treasury Board Vote 10 student summer employment.....	137,839 00				
	Transfer from Treasury Board Vote 15 public service bilingualism.....	507,000 00				
			51,417,839 00	50,533,466 51	884,372 49	42,584,605 28
			82,467,265 00	81,076,602 22	1,390,662 78	69,769,658 27
Canadian Arsenals Limited						
15	Program expenditures.....	\$ 2,024,000 00				
	15b.....	210,000 00				
			2,234,000 00	2,108,669 71	125,330 29	1,938,552 00
Canadian Commercial Corporation						
20	Program expenditures.....	\$ 3,917,000 00				
	20b.....	270,000 00				
			4,187,000 00	4,177,962 70	9,037 30	3,916,020 41
	Total.....		88,888,265 00	87,363,234 63	1,525,030 37	75,624,230 68

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of program
Department						
ADMINISTRATION	1972-73	5,424		1,190		6,614
	1971-72	4,212	104	1,104		5,212
SUPPLY	1972-73	25,119	2,225	10,208		33,102
	1971-72	22,973	1,073	10,720		32,620
SERVICES	1972-73	50,533	123	10,243		60,653
	1971-72	42,585	32	9,974		52,527
<hr/>						
Total department	1972-73	81,076	2,348	21,641		100,369
	1971-72	69,770	1,209	21,798		90,359
Canadian Arsenal Limited	1972-73	2,109				2,109
	1971-72	1,938				1,938
Canadian Commercial Corporation	1972-73	4,178				4,178
	1971-72	3,916				3,916
<hr/>						
Grand total	1972-73	87,363	*2,348	21,641		106,656
	1971-72	75,624	**1,209	21,798		96,213

*Does not include Return on Investments \$32,000 and Proceeds from Sales \$6,991. (Crown Assets Disposal Corporation \$5,490, St. Lawrence Seaway Authority \$1,299, Renfrew Aircraft & Engineering Co. Limited \$202.)

**Does not include Return on Investments \$3,225 and Proceeds from Sales \$4,563.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Management services.....	730	671		4			730	675
Personnel.....	1,431	1,311		52			1,431	1,363
Administrative services.....	2,549	2,503	14	56			2,563	2,559
Comptroller.....	1,268	1,314		12			1,268	1,326
	5,978	5,799	14	124			5,992	5,923
<i>Less: amounts recoverable from Canadian Commercial Corporation.....</i>	499	499					499	499
	5,479	5,300	14	124			5,493	5,424
<i>Add: services provided by other departments.....</i>	1,168	1,190					1,168	1,190
Total cost of program.....	6,647	6,490	14	124			6,661	6,614
SUPPLY PROGRAM								
Program administration.....	878	1,230	24	27			902	1,257
Commercial supply.....	15,117	14,186	65	289	118	94	15,300	14,569
Engineering procurement.....	12,187	11,996	27	258			12,214	12,254
Emergency supply planning.....	726	625					726	625
	28,908	28,031	116	574	118	94	29,142	28,705
<i>Less: amounts recoverable from Canadian Commercial Corporation.....</i>	3,418	3,418					3,418	3,418
Unemployment Insurance Account.....	168	168					168	168
	25,322	24,451	116	574			25,556	25,119
<i>Less: receipts credit to revenue.....</i>		2,225						2,225
<i>Add: services provided by other departments.....</i>	10,208	10,208					10,208	10,208
Total cost of program.....	35,530	32,434	116	574	118	94	35,764	33,102
SERVICES PROGRAM								
Program administration.....	939	922	7	12			946	934
Public service compensation administration.....	17,144	17,740	171	430			17,315	18,170
Social and economic assistance payment administration.....	17,094	16,081	34	348			17,128	16,429
Accounts payable and other payments administration.....	9,283	8,127	24	219			9,307	8,346
Accounts of Canada and reporting services.....	5,290	5,216	79	107			5,369	5,323
Computer services revolving fund.....	1,272	1,272					1,272	1,272
Management, financial and other services.....	10,639	10,678	117	131			10,756	10,809
	61,661	60,036	432	1,247			62,093	61,283
<i>Less: receipts and revenues credited to the vote.....</i>	10,675	10,750					10,675	10,750
	50,986	49,286	432	1,247			51,418	50,533
<i>Less: receipts credited to revenue.....</i>		123						123
<i>Add: services provided by other departments.....</i>	10,585	10,243					10,585	10,243
Total cost of program.....	61,571	59,406	432	1,247			62,003	60,653

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Canadian Arsenal Limited								
Operations.....	2,022	1,916					2,022	1,916
Capital.....			212	193			212	193
Total cost of program.....	2,022	1,916	212	193			2,234	2,109
Canadian Commercial Corporation								
Administration and operations—								
Departmental administration.....	499	499					499	499
Supply program.....	3,688	3,679					3,688	3,679
Total cost of program.....	4,187	4,178					4,187	4,178

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73		1971-72	
	Appropriations	Expenditures	Appropriations	Expenditures
Department				
SUPPLY PROGRAM				
Grants to municipalities in lieu of taxes—				
Grants to Township of North York, Ontario—De Havilland Aircraft	118	94		91

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Supply Program	Services Program	Total Department	Canadian Arsenals Limited	Canadian Commercial Corporation	Total
(1) Salaries and wages.....	4,941 5,309 <i>4,582</i>	24,301 23,505 <i>21,797</i>	40,162 39,095 <i>33,924</i>	69,404 67,909 <i>60,303</i>			69,404 67,909 <i>6,303</i>
(1) Other personnel costs.....	4 <i>8</i>	41 <i>50</i> <i>47</i>	91 <i>77</i> <i>60</i>	132 <i>131</i> <i>115</i>			132 <i>131</i> <i>115</i>
(2) Transportation and communications.....	563 577 <i>233</i>	1,849 1,617 <i>1,454</i>	8,865 8,677 <i>6,309</i>	11,277 10,871 <i>7,996</i>			11,277 10,871 <i>7,996</i>
(3) Information.....	94 56 <i>9</i>	609 846 <i>558</i>	279 213 <i>262</i>	982 1,115 <i>829</i>			982 1,115 <i>829</i>
(4) Professional and special services.....	120 166 <i>92</i>	542 897 <i>559</i>	2,798 2,694 <i>2,199</i>	3,460 3,757 <i>2,850</i>			3,460 3,757 <i>2,850</i>
(5) Rentals.....	39 13 <i>6</i>	437 420 <i>432</i>	4,880 5,246 <i>3,653</i>	5,356 5,679 <i>4,091</i>			5,356 5,679 <i>4,091</i>
(6) Purchased repair and upkeep.....	22 20 <i>1</i>	171 75 <i>72</i>	222 209 <i>166</i>	415 304 <i>239</i>			415 304 <i>239</i>
(7) Utilities, materials and supplies.....	189 220 <i>182</i>	867 650 <i>618</i>	2,284 2,316 <i>2,142</i>	3,340 3,186 <i>2,942</i>			3,340 3,186 <i>2,942</i>
(9) Construction and acquisition of machinery and equipment.....	14 124 <i>80</i>	116 574 <i>507</i>	956 1,247 <i>891</i>	1,086 1,945 <i>1,478</i>			1,086 1,945 <i>1,478</i>
(10) Grants, contributions and other transfer payments..		118 94 <i>91</i>		118 94 <i>91</i>			118 94 <i>91</i>
(12) All other expenditures.....	10 1 <i>1</i>	91 19 <i>76</i>	1,556 1,509 <i>1,656</i>	1,657 1,529 <i>1,733</i>	2,234 2,109 <i>1,938</i>	4,187 4,178 <i>3,916</i>	8,078 7,816 <i>7,587</i>
(1-12) Total.....	5,992 6,490 <i>5,194</i>	29,142 28,747 <i>26,211</i>	62,093 61,283 <i>51,262</i>	97,227 96,520 <i>82,667</i>	2,234 2,109 <i>1,938</i>	4,187 4,178 <i>3,916</i>	103,648 102,807 <i>88,521</i>
(13) Less: receipts and revenues credited to the vote.....	499 1,066 <i>982</i>	3,586 3,628 <i>3,238</i>	10,675 10,750 <i>8,677</i>	14,760 15,444 <i>12,897</i>			14,760 15,444 <i>12,897</i>
Total net expenditures.....	5,493 5,424 <i>4,212</i>	25,556 25,119 <i>22,973</i>	51,418 50,533 <i>42,585</i>	82,467 81,076 <i>69,770</i>	2,234 2,109 <i>1,938</i>	4,187 4,178 <i>3,916</i>	88,888 87,363 <i>75,624</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in italic type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Defence Production Revolving Fund	Canadian Government Supply Service Revolving Fund	Canadian Government Printing Bureau Revolving Fund	Computer Services Bureau Revolving Fund	Canadian Arsenals Limited	Canadian Commercial Corporation	Total
RECEIPTS—								
Budgetary—								
Charged to annual appropriations.....	81,060					2,109	4,178	87,347
Charged to statutory appropriations.....	17							17
Credited to appropriations.....	15,444							15,444
Credited to revenue.....	41,339		3,224					44,563
Non-budgetary—								
Sales by.....		16,000	45,416	36,193	2,589	3,106		103,304
Interest receipts.....		90,000					436	90,436
Other income.....			474					474
Equity capital.....		8,126,000			1,335			8,127,335
Total receipts.....	137,860	8,232,000	49,114	36,193	3,924	5,215	4,614	8,468,920
OUTLAYS—								
Budgetary—			45,729			5,022	4,489	55,240
Operating.....	94,482							94,482
Capital.....	1,945	20,000	36,452		4,011	193		62,601
Grants, contributions and other transfer payments.....	94			440				534
Credited to revenue.....	41,339			638			125	42,102
Non-budgetary—								
Equity capital.....			182			500		682
Total outlays.....	137,860	20,000	45,911	37,530	4,011	5,715	4,614	255,641
Net receipts or net outlays (—).....	nil	8,212,000	3,203	—1,337	—87	—500	nil	8,213,279

Revenues

	1972-73	1971-72
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	32,890,255 07	3,224,880 07
B Proceeds from sales.....	7,040,626 27	4,630,928 12
C Service and service fees.....	356,313 13	432,127 98
D Refunds of previous years expenditure.....	232,241 84	79,396 64
E Miscellaneous.....	819,118 21	626,311 64
Total.....	\$ 41,338,554 52	\$ 8,996,644 45
1972-73		
Details		
Non-Tax Revenue—		
A Return on investments:		
Interest on balance receivable under departmental agreements of sale of Crown assets:		
Algoma Steel Corporation.....	14,788	
Renfrew Aircraft & Engineering Ltd.....	20,891	
Profit of disposal of Polymer Corporation Limited.....	32,000,000	
Interest on loans from consolidated revenue fund—		
Canadian Commercial Corporation.....	309,068	
Royal Canadian Mint.....	103,195	
Special remittance out of accumulative surplus—		
Crown Assets Disposal Corporation.....	343,366	
Interest on monies advanced to contractors—		
Defence Production revolving fund.....	90,381	
Sundries.....	8,566	
		32,890,255
B Proceeds from sales:		
Sale of surplus Crown assets:		
Crown Assets Disposal Corporation—remittances.....	5,490,399	
St Lawrence Seaway Authority.....	1,298,417	
Renfrew Aircraft & Engineering Co Ltd.....	201,670	
Sale of publications.....	25,234	
Recoveries re environmental test equipment:		
Bach-Simpson Limited London Ont \$3,700, Croven Limited Whitby Ont \$3,884, Johnson Matthey and Mallory Limited Toronto Ont \$4,000, Marsland Engineering Limited Waterloo Ont \$7,216, Philips Electronics Industries Limited Toronto Ont \$3,753, C R Snelgrove Company Limited Toronto Ont \$2,353.....	24,906	
		7,040,626
C Service and service fees: rental of government-owned machine tools and buildings etc.....		356,313
D Refunds of previous years' expenditure.....		232,242
E Miscellaneous:		
Canadian Government Printing Bureau.....	\$779,700	
Donations to Crown.....	10,088	
Conscience money.....	6,070	
Sundries.....	23,260	
		819,118
Total.....		\$41,338,554

Appendix 1

Defence Production Revolving Fund

(Established by section 15 of the Defence Production Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS		1973	1972	LIABILITIES		1973	1972
Accounts receivable (Note 1)—				Accounts payable and accrued liabilities—			
Government departments.....		\$ 7,645,857	\$ 927,709	Government departments.....		\$ 432,578	\$
Others.....		3,296,434	4,310,189	Others.....		1,848,924	3,838,358
		10,942,291	5,237,898			2,281,502	3,838,358
Due from Canadian Commercial Corporation—				Advance payments from customers—			
Advance—non-interest bearing.....		2,801,128		Government departments.....		142,465	
Current receivables.....		357,040	3,839,223	Others.....		176,487	193,556
						318,952	193,556
		3,158,168	3,839,223	Progress payments from customers—			
Working capital loans (Note 2).....		10,022,900	8,227,378	(Note 3)			
Progress payments to suppliers (Note 3).....		7,958,060	4,641,739	Government departments.....		7,958,060	4,617,844
Inventory of strategic materials (Note 4).....		874,642	888,619	Working capital advance (authorized \$100,000,000).....		22,401,268	14,185,099
				Less: Loss on trading operations to be recovered from future parliamentary appropriation		3,721	
						22,397,547	14,185,099
		\$32,956,061	\$22,834,857			\$32,956,061	\$22,834,857

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Department

J. M. DES ROCHES

Deputy Minister of Supply

J. G. THREADER

Comptroller

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of July 30, 1973 to the Minister of Supply and Services.

J. J. MACDONELL

Auditor General of Canada

Defence Production Revolving Fund—Concluded**STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1973**

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Interest earned on—		
Working capital loans.....	\$ 32,850	\$ 563,438
Agreement of sale of aircraft.....	57,531	126,191
Advances under production agreement.....		11,216
	90,381	700,845
Trading operations—strategic material (Note 4)		
Sales.....	16,104	53,202
Cost of sales.....	19,825	46,176
(Loss) Profit on trading operations.....	(3,721)	7,026
Net profit for the year.....	\$ 86,660	\$ 707,871
Disposition of net profit:		
Amount transferred from Revolving Fund as revenue.....	\$ 90,381	\$ 707,871
Loss on trading operations to be recovered from future parliamentary appropriation..	(3,721)	
	\$ 86,660	\$ 707,871

The accompanying notes are an integral part of the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
AT MARCH 31, 1973**

- Accounts receivable—Government departments include \$5,965,460 due from the Department of National Defence, collection of which has been deferred pending determination and settlement of anticipated recoveries from a supplier.
Accounts receivable—Others include a long-term receivable of \$2,638,734, collection of which is dependent on the sale of aircraft by an aircraft manufacturer. Should sufficient sales to retire the debt not materialize the balance then owing will be recovered from the Department of National Defence.
- Working capital loans include \$6,000,000 loaned to an aircraft manufacturer which is to bear interest at the current prime bank lending rate in effect from time to time. However as a claim by the Crown against an aircraft designer may result in retroactive offsets against the principal amount of the loan, it is not possible to determine the amount of interest earned to

March 31, 1973. Accordingly no interest on this loan has been included in the financial statements.

The remainder includes a loan of \$3,900,000 which bears no interest.

- Progress payments to suppliers, for which corresponding amounts have been received or are receivable from customers, comprise amounts paid or payable for defence supplies in process of manufacture and for completed defence supplies which have been delivered, or are awaiting delivery, to a contractor for final assembly.
- The major portion of the inventories of strategic materials consists of raw quartz for which there is little market. This inventory, after writing off \$5,000,000 in 1969-70 to reflect a decline in its market value, had a written down value of \$873,032.
- At March 31, 1973, the Revolving Fund was committed to the acquisition of aircraft, at an estimated maximum cost of \$49,200,000, of which \$44,593,200 has been requisitioned for payment out of appropriations and by an Agent of Her Majesty. It is estimated that a further \$3,390,000 will be funded by way of sales tax rebate (\$1,990,000) on the aircraft sold and interest (\$1,400,000) on the proceeds of sale of these aircraft to a foreign customer. The balance of \$1,216,800 has not yet been appropriated.

AUDITOR GENERAL OF CANADA

Ottawa, July 30, 1973.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA

Sir,

I have examined the Balance Sheet of the Defence Production Revolving Fund as at March 31, 1973 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

I report that, in my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

Appendix 2

Canadian Government Supply Service Revolving Fund

(Authorized by Defence Production Vote L18e, Appropriation Act No. 4, 1966, 1966-67, c. 6)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Accounts receivable.....	\$ 5,327,114	\$ 2,284,042	Accounts payable and accrued liabilities..	\$ 4,779,341	\$ 4,802,803
Claims and prepaid expenses.....	39,157	8,226	Advances from Canada for:		
Inventories—at cost			Working capital (Au-		
Office stationery and supplies.....	3,090,627	3,253,449	thorized \$40,000,000)...	\$5,482,342	2,343,179
Medical supplies.....	430,331	513,001	Less: Replacement funds		
Furniture.....	1,149,848	778,687	available for purchase		
Paper.....	367,398	382,743	of capital assets.....	2,814	2,814
Maintenance supplies.....	523,885	500,159		5,479,528	2,340,365
Other.....	666,026	694,776	Capital assets.....	84,840	
	6,228,115	6,122,815		5,564,368	2,340,365
Capital assets—			Equity in capital assets financed from		
at appraised value.....	360,831		parliamentary appropriations.....	360,831	
at cost.....	191,824	9,462	Retained earnings:		
	552,655	9,462	Balance at beginning of		
Less: Accumulated provision for re-			year.....	1,278,563	869,547
placement.....	100,336	2,814	Net profit for the year...	63,602	409,016
	452,319	6,648		1,342,165	1,278,563
	\$12,046,705	\$ 8,421,731		\$12,046,705	\$ 8,421,731

The accompanying notes are an integral part of the financial statements.

Certified correct:
J. G. THREADER
Comptroller

Approved:
J. M. DESROCHES
Deputy Minister of Supply
Department of Supply and Services

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 18, 1973 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada

Canadian Government Supply Service Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Disbursements for Government departments and agencies on recoverable basis		
Travel tickets.....	\$15,612,219	\$13,048,332
Freight.....	3,320,751	4,475,018
Transit insurance on household effects.....	387,063	341,426
	<u>\$19,320,033</u>	<u>\$17,864,776</u>
Supply operations for government departments and agencies		
Sales.....	\$23,763,845	\$22,239,765
Cost of commodities sold.....	<u>20,115,994</u>	<u>18,640,353</u>
Gross profit.....	\$ 3,647,851	3,599,412
Other costs:		
Warehousing and distribution.....	2,633,035	2,287,619
Postage.....	155,888	
Freight.....	835,828	802,489
Inventory shortages and obsolete materials.....	40,800	80,714
Interest expense.....	482,953	484,356
Depreciation expense.....	<u>95,756</u>	
	4,244,260	3,655,178
	(596,409)	(55,766)
Other income:		
Fees and charges for material management services.....	337,535	294,684
Discounts earned.....	94,194	80,471
Rental of furniture.....	<u>42,292</u>	<u>26,864</u>
	474,021	402,019
(Loss) profit on supply operations.....	(122,388)	346,253
Office equipment and furniture repair services for government departments and agencies		
Service fees and charges:		
Office equipment.....	2,261,723	1,908,280
Office furniture.....	<u>70,782</u>	<u>81,646</u>
	2,332,505	1,989,926
Cost of services:		
Administration.....	101,959	103,031
In-house repairs—equipment.....	827,707	702,767
Outside contractors—equipment.....	1,096,536	995,073
—furniture.....	<u>70,782</u>	<u>81,646</u>
Inventory shortages.....		127
Interest expense.....	47,765	43,265
Depreciation expense.....	<u>1,766</u>	<u>1,254</u>
	2,146,515	1,927,163
Profit on repair services.....	185,990	62,763
Net operating profit for the year.....	\$ 63,602	\$ 409,016

The accompanying notes are an integral part of the financial statements.

Canadian Government Supply Service Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA

Ottawa, July 18, 1973.

1. With Treasury Board approval, the implementation of Treasury Board Circular No 1970-7 of January 8, 1970 relating to revolving funds has been delayed. Consequently, the full costs of operations and administration of the various services are not yet absorbed by the Revolving Fund, being provided for in part by appropriations of the Department of Supply and Services. Implementation of total cost recovery commenced April 1, 1973.

Costs not yet charged to and recovered through the Fund include certain administrative costs applicable to all services; management, procurement, accounting and computer services costs relating to the supply operations; and the value of accommodation and other services provided without charge by government departments. These costs are estimated to be \$4.7 million for 1972-73.

2. The net operating profit for the year of \$63,602 has been retained by the Revolving Fund pursuant to the authority contained in Treasury Board Minute 696859 of April 23, 1970, whereby the fund may "carry forward to future years any operating surpluses up to a maximum amount equivalent to the total amount of the two best years" surpluses achieved during the previous five years.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the balance sheet of the Canadian Government Supply Service Revolving Fund as at March 31, 1973 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in note 1 to the financial statements, full implementation of the requirements of Treasury Board Circular No. 1970-7 of January 8, 1970 regarding the operation of Revolving Funds has not yet been achieved, and the full costs of the various services provided are not yet charged to the Revolving Fund. Consequently the financial statements of the Revolving Fund for the year ended March 31, 1973 do not reflect the true results of the operation and administration of the services.

In my opinion, subject to the foregoing, these financial statements present fairly the financial position of the Canadian Government Supply Service Revolving Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,
J. J. MACDONELL
Auditor General of Canada.

Appendix 3

Canadian Government Printing Bureau Revolving Fund

(Authorized by Supply and Services Vote L104b, Appropriation Act, No. 1, 1969, 1968-69, c. 23)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS			LIABILITIES		
	1973	1972		1973	1972
Accounts receivable.....	\$ 6,102,073	\$ 3,784,319	Accounts payable and accrued liabilities..	\$ 3,322,463	\$ 2,319,774
Claims and advances.....	105,576	22,151	Advances from Canada as working capital (authorized \$11,000,000).....	\$3,173,114	1,775,901
Inventories—			Less: Replacement funds available for purchase of capital assets.....	72,755	13,019
Work-in-process—at cost.....	1,801,675	1,647,337		3,100,359	1,762,882
Printing metal and supplies—at cost less allowance for usage.....	333,555	504,145	Equity in capital assets financed from parliamentary appropriations or surpluses.....	2,794,851	2,794,851
	2,135,230	2,151,482	Retained earnings		
Capital assets—			Balance at beginning of year.....	1,862,277	912,373
at appraised value.....	2,738,260	2,794,851	Net profit for year.....	622,825	949,904
at cost.....	1,247,847	612,341		2,485,102	1,862,277
	3,986,107	3,407,192	Less: Amount transferred from the revolving fund as revenue.....	637,800	
Less: Accumulated provision for replacement.....	1,264,011	625,360	Balance at end of year.....	1,847,302	1,862,277
	2,722,096	2,781,832		\$11,064,975	\$ 8,739,784
	\$11,064,975	\$ 8,739,784			

The accompanying notes are an integral part of the financial statements.

Certified correct:
J. G. THREADER
Comptroller

Approved:
E. A. BOOTH
Deputy Minister of Supply,
Department of Supply and Services

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 31, 1973 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada

Canadian Government Printing Bureau Revolving Fund—Concluded**STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1973**

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Sales		
Printing		
Main printing plant.....	\$12,316,428	\$13,208,675
Sub-printing plants.....	16,135,609	13,901,763
Commercial contracts	9,791,796	7,715,446
	38,243,833	34,825,884
Sundry printing materials and services..	351,421	425,327
	38,595,254	35,251,211
Cost of sales		
Opening inventory of work-in-process	1,647,337	1,341,087
Direct materials.....	5,551,824	4,715,122
Direct labour.....	8,768,553	9,076,736
Other factory expense	11,761,173	10,314,870
Work contracted.....	9,550,094	7,715,446
	37,278,981	33,163,261
Deduct: Closing inventory of work-in-process.....	1,801,675	1,647,337
	35,477,306	31,515,924
Administration expense.....	2,613,195	2,992,676
	38,090,501	34,508,600
Profit.....	504,753	742,611
Extraordinary item (Note 2).....	72,068	163,259
	576,821	905,870
Other income		
Discount earned.....	46,004	44,034
Profit for year.....	\$ 622,825	\$ 949,904

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Included in Main Plant sales and cost of sales are postage costs of \$1,060,460 incurred since April 1, 1972 for the first time on the distribution of printed matter. These costs were recovered from customer departments and agencies.
2. Options to purchase equipment formerly leased were exercised during the year and the related equipment has been restated at original cost less accumulated depreciation at date of purchase, resulting in a credit to operations for the year of \$72,068 relating to prior years' rental and depreciation charges.

Ottawa, July 31, 1973.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the balance sheet of the Canadian Government Printing Bureau Revolving Fund as at March 31, 1973 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Canadian Government Printing Bureau Revolving Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL

Auditor General of Canada.

Appendix 4

The Custodian

(Appointed by the Revised Regulations Representing Trading with the Enemy (1943))

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
VESTED ASSETS ACCOUNT					
Cash	\$ 79,166	\$ 202,271	Vested assets		
Gold, valued at \$38.50 per fine ounce, (market value \$37.092)	22,192	22,192	Balance as at January 1..	\$3,159,059	\$3,063,619
Canada Bonds, at par (market value \$1,204,288)	1,200,000	1,360,000	Decrease per Statement of Change in Vested Assets Account	215,450	(95,440)
Securities (market value \$404,107) (Note 1)	104,497	121,735	Balance as at December 31	\$ 2,943,609	3,159,059
Equity in companies controlled by the Custodian (Note 2)	1,541,988	1,454,857	Divested assets held in suspense	7,271	5,039
Other assets (Note 3)	3,037	3,043			
	<u>\$ 2,950,880</u>	<u>\$ 3,164,098</u>		<u>\$ 2,950,880</u>	<u>\$3,164,098</u>
OFFICE ADMINISTRATION ACCOUNT					
Cash	\$ 50,369	\$ 24,458	Accounts payable and accrued charges	\$ 74	\$ 97
Canada bonds, at par (market value \$981,585)	985,000	1,035,000	Awards payable to evacuated persons of Japanese race	241	241
Accrued interest	12,810	36,314	Surplus		
			Balance as at January 1..	\$1,095,434	1,017,559
			Excess of income over expense for the year, per Statement of In- come and Expense	69,042	77,875
				<u>1,164,476</u>	<u>1,095,434</u>
			Transfer from surplus to the Treaty of Peace (Romania) Claims Fund (Note 4)	116,612	
			Balance as at December 31	1,047,864	1,095,434
	<u>\$ 1,048,179</u>	<u>\$ 1,095,772</u>		<u>\$ 1,048,179</u>	<u>\$ 1,095,772</u>

The accompanying notes are an integral part of the financial statements. Certified correct:

R. M. SERRE
Comptroller

Approved:

D. R. YEOMANS
Assistant Deputy Custodian

I have examined the above Statement of Assets and Liabilities and the related statements of Change in the Vested Assets Account and of Income and Expense and have reported thereon under date of March 9, 1973 to the Minister of Supply and Services, as the Custodian.

A. M. HENDERSON
Auditor General of Canada

The Custodian—Continued**STATEMENT OF CHANGE IN VESTED ASSETS ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 1972**

(with comparative figures for the year ended December 31, 1971)

	1972	1971
DECREASES		
Assets transferred to the war claims funds in the Consolidated Revenue Fund	\$ 234,374	
Assets released	195,136	\$ 29,512
	429,510	29,512
INCREASES		
Gain on sale of securities	110,249	
Equity in companies controlled by the Custodian	87,131	102,465
Income from securities held for vested asset accounts	15,944	22,045
Other	736	442
	214,060	124,952
Net decrease (increase)	\$ 215,450	\$(95,440)

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED DECEMBER 31, 1972**

(with comparative figures for the year ended December 31, 1971)

	1972	1971
INCOME		
Income from investments	\$140,046	\$ 146,774
Interest on bank deposits	3,048	4,411
Custodian's fees on assets re- leased from administration ..	10,999	782
Sundry	156	
	\$ 154,249	151,967
EXPENSE		
Salaries	71,387	61,876
Employees' welfare benefits	5,144	4,327
Office rent	4,205	5,038
Travel, legal and other expenses related to pending claims	3,120	1,957
Other	1,351	894
	85,207	74,092
Excess of income over expense	\$ 69,042	\$ 77,875

The accompanying notes are an integral part of the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1972**

1. Securities are valued at par, except for no par value shares which are recorded at \$1 each, and for securities deemed worthless which are recorded at one cent per block of shares held in individual accounts. Foreign securities (other than U.S. which are recorded at par of exchange) were converted to Canadian funds at the exchange rates prevailing at the outbreak of World War II.
2. Equity in companies controlled by the Custodian is shown at net worth according to the most recent financial statements or at a nominal value of \$1 for each equity where no such statements are available.

The notes to the financial statements of one of these companies discloses the following information: "In prior years proceeds from sale of a portion of the holdings in any stocks or bonds were deducted from the book value of such holdings. Gains were recorded only when a holding had been fully realized or written down to \$1; losses were written off when incurred. During this year this method of accounting for partial sales was changed so that all the gain on realization of a holding was taken up at the time of sale (calculated on an average cost basis). Due to this change in accounting policy accumulated net gains on realization of investments were increased by \$46,244, thereby increasing retained earnings and the cost of the investments held by this amount." The auditors' report thereon discloses that a partner of their firm is a director of the company and that another partner of the firm until his death in January 1972 was also a director of the company.

3. Other assets include \$2,891 for real estate valued at amounts assessed for municipal tax purposes and personal effects of \$146 at nominal value.
4. Order in Council P.C. 1972-572 dated March 28, 1972 established a Fund known as the Treaty of Peace (Romania) Claims Fund, and Regulations relating thereto. Pursuant to this Order in Council proceeds of \$127,231 (less fees of \$2,545) and earnings of \$116,612 (less fees of \$2,332) were transferred by the Custodian to the Minister of Finance for credit to the Fund. The earnings comprised interest at the rate of 2½% on the cash balance in the Romania account as at December 31 for each of the years 1940 through 1971, the same rate which was applied when German and Japanese assets were transferred in 1952 to the War Claims Fund.
5. As at December 31, 1972, the Custodian was contingently liable, in an indeterminate amount, in respect of certain claims pending for damages, etc.

The Custodian—Concluded

AUDITOR GENERAL OF CANADA

Ottawa, March 9, 1973.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Custodian for the year ended December 31, 1972.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as were considered necessary in the circumstances. I have, however, relied on the report of the auditors who have examined the financial statements of the companies controlled by the Custodian, which are referred to in Note 2 to the financial statements.

As in previous years, income earned from cash funds held in the Vested Assets Account and from investments acquired from such funds, amounting to \$79,690 compared to \$93,132 in 1971, was recorded as income of the Custodian.

Subject to the foregoing, I report that, in my opinion, the accompanying Statement of Assets and Liabilities, the Statement of Change in the Vested Assets Account and the Statement of Income and Expense present fairly the financial position of the Custodian as at December 31, 1972, and the results of his administration of the Revised Regulations Respecting Trading with the Enemy (1943) for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

Appendix 5

Computer Services Bureau Revolving Fund

(authorized by Vote L99(e), Appropriation Act No. 4, 1966, 1966-67, c.6)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Employees' travel advances.....	\$ 50	\$ 1,255	Accounts payable.....	\$ 80,956	\$ 37,987
Accounts receivable.....	433,289	391,497	Advances from Canada for:		
Inventories of materials and supplies, at cost	18,427	24,111	Working capital (au-		
Capital assets, at cost:			thorized \$2,000,000)....	\$ 882,212	760,935
Computer tapes.....	\$ 92,129	101,736	Less: Replacement funds		
Equipment.....	141,872	183,581	available for purchase		
	234,001	285,317	of capital assets.....	3,761	29,441
				878,451	731,494
Less: Accumulated prov-			Capital assets.....	88,311	119,183
ision for replacement.....	135,725	134,785			
				966,762	850,677
	98,276	150,532	Deficit:		
			Balance at beginning of		
			year.....	321,269	368,621
			Loss for the year, per		
			Statement of Opera-		
			tions.....	1,448,407	1,205,648
				1,769,676	1,574,269
			Less: Recovered from		
			Supply and Services		
			Vote 10a (1972—Vote		
			10b).....	1,272,000	1,253,000
				(497,676)	(321,269)
	\$ 550,042	\$ 567,395		\$ 550,042	\$ 567,395

Certified correct:
J. G. THREADER
Comptroller

Approved:
H. R. BALLS
Deputy Minister of Services

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon, under date of August 28, 1973 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada

Computer Services Bureau Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR

ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Income		
Bureau computer fees, rental of remote terminals, disk packs, etc.....	\$2,105,477	\$2,059,229
Programming services.....	349,386	245,532
Outside computer fees and rentals.....	133,715	289,650
	<u>2,588,578</u>	<u>2,594,411</u>
Expense		
Rental of Bureau computer and equipment.....	1,607,439	1,494,927
Salaries and employee benefits.....	1,515,878	1,387,012
Accommodation.....	380,453	178,695
Materials and supplies.....	100,260	124,754
Interest charges on advances and loans.....	99,137	113,071
Professional and temporary services.....	65,378	100,517
Rental of outside computers.....	54,721	223,947
Freight, express and cartage.....	50,616	48,107
Depreciation.....	30,871	34,630
Telephone and telegraph.....	29,776	23,323
Travel.....	27,825	38,822
Publications.....	10,912	19,479
Other.....	34,296	12,775
	<u>4,007,562</u>	<u>3,800,059</u>
Loss for the year on operations.....	<u>1,418,984</u>	<u>1,205,648</u>
Book value of capital assets declared surplus to Crown Assets Disposal Corporation (Note).....	29,423	
Loss for the year.....	<u>\$1,448,407</u>	<u>\$1,205,648</u>

NOTE: Net proceeds of \$16,675, realized from the sale of surplus capital assets, were deposited in the Consolidated Revenue Fund by Crown Assets Disposal Corporation.

AUDITOR GENERAL OF CANADA

Ottawa, August 28, 1973.

THE HONOURABLE J. P. GOYER,
MINISTER OF SUPPLY AND SERVICES
OTTAWA.

Sir,

I have examined the Balance Sheet of the Computer Services Bureau Revolving Fund as at March 31, 1973 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL

Auditor General of Canada

SECTION 26

**1972-73
PUBLIC ACCOUNTS**

Transport

Department
Atlantic Pilotage Authority
Canadian National Railways
Canadian Transport Commission
Great Lakes Pilotage Authority
Laurentian Pilotage Authority
National Harbours Board
Northern Transportation Company Limited
Pacific Pilotage Authority
St. Lawrence Seaway Authority

CONTENTS

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Net expenditure by program and standard object.....	26·13
Departmental summary.....	26·14
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TRANSPORT

Department

Objectives

- To ensure that national transportation policy influences and responds to the objectives and programs of the private and public sectors.
- To provide facilities and to foster the optimum development of Marine, Air and Surface Transportation, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.
- To identify, interpret, design, support, guide and develop technological and operational changes in transportation systems and their components that will make significant contributions to the effective utilization of the national transportation resource to meet the requirements of national economic and social needs.

Canadian Transport Commission

Objective

- To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and policy development.

Atlantic Pilotage Authority

Great Lakes Pilotage Authority

Laurentian Pilotage Authority

Pacific Pilotage Authority

Objective

- To ensure the safe and orderly passage of Canadian and foreign vessels through the Canadian territorial waters assigned to the Authorities on a cost-recoverable basis to the maximum practicable extent.

National Harbours Board

Objective

- This program contributes to the objectives of the Marine Transportation Program.

Northern Transportation Company Limited

Objective

- To provide a general transportation system for the movement of goods in the Mackenzie Basin and Arctic Coast areas.

St. Lawrence Seaway Authority

Objective

- This program contributes to the objectives of the Marine Transportation Program.

NOTE: In 1972-73 real property services were transferred from this department to the Department of Public Works and the canals division was transferred to the Department of Indian Affairs and Northern Development. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
HEADQUARTERS PROGRAM				
1 Program expenditures including reimbursement of the Ministry of Transport Revolving Fund in the amount of \$200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year	\$ 9,228,000 00			
Transfer from Treasury Board Vote 10 student summer employment	6,012 00			
Transfer from Treasury Board Vote 15 public service bilingualism	149,300 00			
	9,383,312 00	9,049,851 35	333,460 65	8,428,766 87
Stat. Minister of Transport — Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years	17,141 63	17,141 63		40,509 79
	9,417,453 55	9,083,992 90	333,460 65	8,486,276 58
MARINE TRANSPORTATION PROGRAM				
5 Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year	\$ 86,940,000 00			
5b To authorize the transfer of \$1,750,403 from Transport Vote 10, Appropriation Act No. 3, 1972 for the purposes of this Vote, and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$16,782 37 and to provide a further amount of	386,000 00			
Transfer from Vote 10	1,750,403 00			
Transfer from Treasury Board Vote 10 student summer employment	106,357 00			
Transfer from Treasury Board Vote 15 public service bilingualism	202,600 00			
	89,385,360 00			
Less transfer to Department of Indian Affairs and Northern Development Vote 65	5,237,080 00			
	84,148,280 00	81,639,762 89	2,508,517 11	75,692,686 87
10 Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	\$ 39,752,000 00			
Less transfer to Vote 5	1,750,403 00			
	38,001,597 00			
Less transfer to Department of Indian Affairs and Northern Development Vote 70	4,855,000 00			
	33,146,597 00	29,253,771 61	3,892,825 39	18,280,410 81
Stat. Federal Court awards	1,445,207 16	1,445,207 16		10,000 00
Stat. Refunds of amounts credited to revenue in previous years	563 27	563 27		3,732 21
	118,740,647 43	112,339,304 93	6,401,342 50	93,986,829 89
AIR TRANSPORTATION PROGRAM				
20 Operating expenditures and authority to spend revenue received during the year	\$120,616,000 00			
20b	840,000 00			
Transfer from Treasury Board Vote 10 student summer employment	346,462 00			
Transfer from Treasury Board Vote 15 public service bilingualism	510,000 00			
	122,312,462 00	116,866,125 67	5,446,336 33	108,034,796 34
25 Capital expenditures including contributions towards construction done by local or private authorities	\$ 47,913,000 00			
25b	852,000 00			
	48,765,000 00	45,524,650 87	3,240,349 13	48,895,422 94
30 The grants listed in the Estimates and contributions	\$ 5,738,000 00			
30b	140,290 00			
	5,878,290 00	4,791,210 98	1,087,079 02	2,454,663 82
Expenditures from appropriations not required for 1972-73				2,071 77
	176,955,752 00	167,181,987 52	9,773,764 48	159,386,954 87

Appropriations and Expenditures—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department—Concluded				
SURFACE TRANSPORTATION PROGRAM				
40 Operating expenditures and payments to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations in the calendar year 1972 of the following ferry services: Newfoundland Ferry and Terminals; Newfoundland Coastal Service; Prince Edward Island Ferry and Terminals and Yarmouth, N.S. — Bar Harbour, Maine, U.S.A. . . . \$ 39,961,000 00				
40b To authorize the transfer of \$4,999 999 from Transport Vote 70, Appropriation Act No. 3 1972 for the purposes of this Vote	1 00			
Transfer from Vote 70	4,999,999 00			
Transfer from Treasury Board Vote 10 student summer employment	27,591 00			
Transfer from Treasury Board Vote 15 public service bilingualism	22,800 00			
	45,011,391 00	44,631,809 04	379,581 96	37,349,380 55
45 Capital expenditures, including expenditures on works on other than Federal property	4,819,000 00	4,814,778 90	4,221 10	25,755,217 00
50 The grants listed in the Estimates and contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1972 \$50 per month instead of \$20 per month as fixed by the said Act	14,043,000 00	13,599,005 02	443,994 98	7,713,112 44
Stat. Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal.	962,676 30 64,836,067 30	962,676 30 64,008,269 26	827,798 04	975,310 61 71,793,020 60
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM				
55 Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year \$ 3,868,000 00				
Transfer from Treasury Board Vote 10 student summer employment	27,591 00			
	3,895,591 00	3,288,461 22	607,129 78	1,870,476 44
60 Capital expenditures including contributions towards construction done by local or private authorities	11,200,000 00 15,095,591 00	6,347,487 24 9,635,948 46	4,852,512 76 5,459,642 54	2,672,136 22 4,542,612 66
	385,045,511 28	362,249,503 07	22,796,008 21	338,195,694 60
Atlantic Pilotage Authority				
65 Payment to the Atlantic Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972 \$ 1,033,000 00				
65a To extend the purposes of Transport Vote 65, Appropriation Act No. 3, 1972, to authorize, upon application of the Minister, the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1973 to March 31, 1973, and to provide a further amount of	160,000 00			
	1,193,000 00	1,141,321 54	51,678 46	171,663 83
Canadian National Railways				
70 Payments to the Canadian National Railway Company to be applied by the company in payment of the deficit arising in the operations in the calendar year 1972 in respect of the Canadian National Railways System \$ 30,000,000 00				
Less transfer to Vote 40	4,999,999 00			
	25,000,001 00	17,822,471 00	7,177,530 00	24,267,741 00
Canadian Transport Commission				
75 Operating expenditures	11,596,000 00	9,739,059 15	1,856,940 85	7,842,413 60
80 The grants listed in the Estimates and contributions including an amount of \$20,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the Fund; and to provide that subsection (2) of section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to subsection (1) of section 6 of that Act	42,725,000 00	41,617,349 69	1,107,650 31	41,456,609 97

Appropriations and Expenditures—Continued

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Canadian Transport Commission—Concluded				
Stat. Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act (R.S. c. R-2) . . .	121,614,646 43	121,614,646 43		65,498,615 87
Stat. Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act	11,422,386 97	11,422,386 97		6,937,375 06
Expenditures from appropriations not required for 1972-73				100 00
	187,358,033 40	184,393,442 24	2,964,591 16	121,735,114 50
Great Lakes Pilotage Authority				
85 Payment to the Great Lakes Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972	\$ 454,000 00			
85a To extend the purposes of Transport Vote 85, Appropriation Act No. 3, 1972, to authorize, upon application of the Minister, the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1973 to March 31, 1973, and to provide a further amount of	48,000 00			
	502,000 00	190,658 32	311,341 68	233,192 95
Laurentian Pilotage Authority				
90 Payment to the Laurentian Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972	\$ 1,018,000 00			
90a To extend the purposes of Transport Vote 90, Appropriation Act No. 3, 1972, to authorize, upon application of the Minister, the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1973 to March 31, 1973, and to provide a further amount of	53,000 00			
	1,071,000 00	1,063,807 45	7,192 55	154,377 41
National Harbours Board				
95 Payments to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1972 in the operation of the Jacques Cartier Bridge, Montreal Harbour	500,000 00	500,000 00		515,409 00
100 To authorize expenditures by the National Harbours Board, either by itself or on behalf of or in co-operation with others for the construction of retaining walls along the banks of the St. Charles River between the proposed dam at the mouth of the river and Scott Bridge at Quebec Harbour, such amount to be credited to the National Harbours Board special account and to constitute an absolute grant without interest	\$ 1,771,000 00			
100b To extend the purposes of Transport Vote 100, Appropriation Act No. 3, 1972, to authorize expenditures by the National Harbours Board of \$50,000 for employment creating projects, the amount to be credited to the National Harbours Board Special Account and to constitute an absolute grant and to provide a further amount of	50,000 00			
	1,821,000 00	1,821,000 00		3,154,000 00
	2,321,000 00	2,321,000 00		3,669,409 00
Pacific Pilotage Authority				
115 Payment to the Pacific Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972	\$ 799,000 00			
115a To extend the purposes of Transport Vote 115, Appropriation Act No. 3, 1972, to authorize, upon application of the Minister, the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1973 to March 31, 1973, and to provide a further amount of	24,000 00			
	823,000 00	664,385 27	158,614 73	121,100 43

Appropriations and Expenditures--Concluded

Vote	1972-73	1972-73	Unexpended	1971-72
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
The St. Lawrence Seaway Authority				
DEEP WATERWAY PROGRAM				
120 Payment to The St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the deficit arising in the calendar year 1972 in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie	\$ 12,470,000 00			
Less transfer to Vote 130	349,999 00			
	12,120,001 00	10,151,913 91	1,968,087 09	8,870,087 33
Expenditures from appropriations not required for 1972-73	12,120,001 00	10,151,913 91	1,968,087 09	1,705,000 00
				10,575,087 33
ENTRUSTED (NON-TOLL) CANALS PROGRAM				
130 Payments to The St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1972-73 of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works	\$ 1,650,000 00			
130b To authorize the transfer of \$349,999 from Transport Vote 120, Appropriation Act No. 3, 1972, for the purposes of this Vote.....	1 00			
Transfer from Vote 120	349,999 00			
	2,000,000 00	1,546,550 00	453,450 00	2,731,672 00
Stat. Payments to the St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the consolidated revenue fund	1,307,746 95	1,307,746 95		230,908 23
	3,307,746 95	2,854,296 95	453,450 00	2,962,580 23
	15,427,747 95	13,006,210 86	2,421,537 09	13,537,667 56
Total	618,741,293 63	582,852,799 75	35,888,493 88	502,085,961 28

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department							
HEADQUARTERS	1972-73	9,084	40		2,075		11,119
	1971-72	8,486	80		2,014		10,420
MARINE TRANSPORTATION	1972-73	112,340	249		10,247	3,200	125,538
	1971-72	93,987	2,399		8,779	3,100	104,467
AIR TRANSPORTATION	1972-73	167,182	552	4,205	24,302	8,956	195,683
	1971-72	159,387	296	2,417	20,639	8,577	185,890
SURFACE TRANSPORTATION	1972-73	64,008	2,759		388		61,637
	1971-72	71,793	2,462		319		69,650
TRANSPORTATION DEVELOPMENT AGENCY	1972-73	9,636			239		9,875
	1971-72	4,543			173		4,716
Total department	1972-73	362,250	3,600	4,205	37,251	12,156	403,852
	1971-72	338,196	4,237	2,417	31,924	11,677	375,143
Canadian National Railways	1972-73	17,823					17,823
	1971-72	24,268					24,268
Canadian Transport Commission	1972-73	184,393	56		1,782		186,119
	1971-72	121,735	52		1,788		123,471
National Harbours Board	1972-73	2,321					2,321
	1971-72	3,669					3,669
St. Lawrence Seaway Authority							
DEEP WATERWAY	1972-73	10,152					10,152
	1971-72	10,575					10,575
ENTRUSTED (NON-TOLL) CANALS	1972-73	2,854	135				2,719
	1971-72	2,963	103				2,860
Total St. Lawrence Seaway Authority	1972-73	13,006	135				12,871
	1971-72	13,538	103				13,435
Pilotage Authorities	1972-73	3,060					3,060
	1971-72	680					680
Grand total	1972-73	582,853	(1)3,791	4,205	39,033	12,156	626,046
	1971-72	502,086	4,392	2,417	33,712	11,677	540,666

(1) Does not include the following "Return on Investment" credited to revenue (in thousands of dollars): Canadian National Railways \$64,847, National Harbours Board, \$2,926, Northern Transportation Company Limited, \$1,138, St. Lawrence Seaway Authority \$3,062, Other \$641.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
HEADQUARTERS PROGRAM								
Executive	1,242	1,158					1,242	1,158
Administrative support and common services	8,516	8,525		73			8,516	8,598
Arctic transportation agency	216	237					216	237
	9,974	9,920		73			9,974	9,993
Less: receipts and revenues credited to the vote	557	909					557	909
	9,417	9,011		73			9,417	9,084
Less: receipts credited to revenue		40						40
Add: services provided by other departments	2,075	2,075					2,075	2,075
Total cost of program	11,492	11,046		73			11,492	11,119
MARINE TRANSPORTATION PROGRAM								
Administration	5,106	5,339					5,106	5,339
Terminal facilities	905	776	4,300	1,417			5,205	2,193
Way facilities	86,034	86,966	28,207	27,529	2	2	114,243	114,497
Marine regulations	5,444	5,361	640	308	29	29	6,113	5,698
	97,489	98,442	33,147	29,254	31	31	130,667	127,727
Less: receipts and revenues credited to the vote	11,927	15,387					11,927	15,387
	85,562	83,055	33,147	29,254	31	31	118,740	112,340
Less: receipts credited to revenue		249						249
Add: services provided by other departments	10,247	10,247					10,247	10,247
accommodation provided by this department	3,200	3,200					3,200	3,200
Total cost of program	99,009	96,253	33,147	29,254	31	31	132,187	125,538
AIR TRANSPORTATION PROGRAM								
Airports and associated ground services	44,720	45,312	26,454	23,861	4,853	4,258	76,027	73,431
Air navigational services	99,131	98,528	28,140	19,486	986	495	128,257	118,509
Regulatory services	15,687	15,306	926	819	39	38	16,652	16,163
Construction services	9,556	9,033	1,158	903			10,714	9,936
Administration	11,585	11,006	542	456			12,127	11,462
	180,679	179,185	57,220	45,525	5,878	4,791	243,777	229,501
Less: anticipated capital lapse receipts and revenues credited to the vote			8,455				8,455	
Amounts recoverable from atmospheric environment service	35,240	39,140					35,240	39,140
amounts recoverable from marine program	6,502	6,229					6,502	6,229
amounts recoverable from self-supporting airports and associated ground services (revolving fund)	12,697	13,023					12,697	13,023
	3,927	3,927					3,927	3,927
	122,313	116,866	48,765	45,525	5,878	4,791	176,956	167,182
Less: receipts credited to revenue		552						552
services provided to other departments	4,205	4,205					4,205	4,205
Add: services provided by other departments	24,302	24,302					24,302	24,302
accommodation provided by this department	8,956	8,956					8,956	8,956
Total cost of program	151,366	145,367	48,765	45,525	5,878	4,791	206,009	195,683

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
SURFACE TRANSPORTATION PROGRAM								
Administration	1,749	1,414	28	28			1,777	1,442
Ferry services	41,336	41,336	4,469	4,464	6,000	6,000	51,805	51,800
Road and motor vehicle safety	1,926	1,882	322	322	30	16	2,278	2,220
Supplementary pensions					8,013	7,583	8,013	7,583
Statutory payments					963	963	963	963
	45,011	44,632	4,819	4,814	15,006	14,562	64,836	64,008
Less: receipts credited to revenue		2,759						2,759
Add: services provided by other departments	388	388					388	388
Total cost of program	45,399	42,261	4,819	4,814	15,006	14,562	65,224	61,637
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM								
Research and development	3,074	2,671	11,200	6,348	515	338	14,789	9,357
Administration	407	279					407	279
	3,481	2,950	11,200	6,348	515	338	15,196	9,636
Less: receipts and revenues credited to the vote	100						100	
	3,381	2,950	11,200	6,348	515	338	15,096	9,636
Add: services provided by other departments	239	239					239	239
Total cost of program	3,620	3,189	11,200	6,348	515	338	15,335	9,875
Canadian Transport Commission								
Administrative and supporting services	2,808	2,828	24	24			2,832	2,852
Regulatory and control	4,142	2,078	37	11	155,452	154,344	159,631	156,433
Safety	2,053	1,594	11	8	20,000	20,000	22,064	21,602
Research	2,396	2,960	5	10	310	310	2,711	3,280
International relations	119	224	1	2			120	226
	11,518	9,684	78	55	175,762	174,654	187,358	184,393
Less: receipts credited to revenue		56						56
Add: services provided by other departments	2,081	1,782					2,081	1,782
Total cost of program	13,599	11,410	78	55	175,762	174,654	189,439	186,119
National Harbours Board								
Harbours			1,821	1,821			1,821	1,821
Bridges and autoroutes	500	500					500	500
Total cost of program	500	500	1,821	1,821			2,321	2,321
St. Lawrence Seaway Authority								
DEEP WATERWAY PROGRAM								
Welland canal section	12,120	10,152					12,120	10,152
Total cost of program	12,120	10,152					12,120	10,152
ENTRUSTED (NON-TOLL) CANALS PROGRAM								
Administration, operation and maintenance	4,038	3,695	13	10			4,051	3,705
Less: revenues of the corporation	743	851					743	851
	3,295	2,844	13	10			3,308	2,854
Less: receipts credited to revenue		135						135
Total cost of program	3,295	2,709	13	10			3,308	2,719

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Pilotage Authorities Program								
Pilotage Services								
Atlantic Pilotage Authority	1,193	1,141					1,193	1,141
Great Lakes Pilotage Authority . .	502	191					502	191
Laurentian Pilotage Authority . . .	1,071	1,064					1,071	1,064
Pacific Pilotage Authority	823	664					823	664
Total cost of program	3,589	3,060					3,589	3,060

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
MARINE TRANSPORTATION PROGRAM			
Grants to institutions assisting sailors	11	11	11
Grant to the Canada Safety Council	2	2	1
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	2	2	2
Canada's share of the cost of the North Atlantic Ice Patrol	16	16	9
	31	31	23
AIR TRANSPORTATION PROGRAM			
Grant to Royal Canadian Flying Club Association	10	10	10
Grant to flying clubs, schools and instructors	29	27	24
Contributions towards the operation of municipal or other airports	883	1,575	896
Contributions to assist in the construction of/or improvements to terminal and/or maintenance service buildings for municipal mainline airports	970	672	259
Contributions in accordance with terms and conditions approved by the Governor in Council, to assist in the establishment or improvement of local airports and related facilities	2,000	1,505	932
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	486	495	334
Contribution to supplement assistance in the establishment of local airports and related facilities	1,000	507	
Contributions towards Canada's participation in the development of an aeronautical satellite	500		
	5,878	4,791	2,455
SURFACE TRANSPORTATION PROGRAM			
Grant to the Province of Ontario to aid in construction of vessel and terminals for the Tobermory-South Baymouth Service	3,000	3,000	
Grant to the Province of Quebec to aid in the construction of a ferry vessel	3,000	3,000	
Contribution in aid of research in the field of road and motor vehicle safety	30	16	47
Allowances to former employees of Newfoundland railways, steamships, and telecommunications services transferred to Canadian National Railways	1,013	716	499
Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of 1972 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employee's Provident Fund Act so as to make the minimum allowance payable in the calendar year 1972 \$50 per month instead of \$20 per month as fixed by the said Act	7,000	6,867	7,167
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	963	963	975
	15,006	14,562	8,688
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM			
Grants in aid of transportation research to universities, other organizations, university students and other individuals	515	338	
	515	338	
Total department	21,430	19,722	11,166
Canadian Transport Commission			
Grants in aid of transportation research to universities, other organizations, university students and other individuals	310	310	592
Maritime Freight Rates Act—			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1972:			
Canadian National Railway Company	10,200	10,796	10,841
Canada and Gulf Terminal Railway	95	96	81
Canadian Pacific Limited	1,175	1,043	1,095
Dominion Atlantic Railway	460	347	313
Devco Railway (Cumberland Railway Company)	750	441	554
Grand Falls Central Railway Company	320	277	227
	13,000	13,000	13,111
Amounts to be credited to the Railway Grade Crossing Fund	20,000	20,000	20,000
Payment of operating subsidies to regional air carriers	2,000	1,386	1,450
Steamship subventions for coastal services	7,415	6,921	6,303
Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act	121,615	* 121,615	65,499
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act	11,422	11,422	6,937
	175,762	174,654	113,892
Grand total	197,192	194,376	125,058

* Payments consisted of:

Algoma Central Railway Sault Ste Marie Ont \$129,316, Burlington Northern Inc St Paul Minn USA \$2,691, Burlington Northern (Manitoba) Ltd St Paul Minn USA \$40,485, Canada and Gulf Terminal Railway Company Mont-Joli Que \$26,267, Canada Steamship Lines Montreal \$148,956, Canadian National Railways Montreal \$86,588,361, Canadian Pacific Limited Montreal \$34,228,593, Chesapeake and Ohio Railway Company Baltimore Md USA \$31,821, Napierville Junction Railway Company Albany NY USA \$4,248, Northern Alberta Railways Company Edmonton \$351,196, Ontario Northland Railway Company Hamilton Ont \$2,159, Toronto Hamilton and Buffalo Railway Company Hamilton Ont \$60,553. Total \$121,614,646.

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Head- quarters Program	Marine Trans- portation Program	Air Trans- portation Program	Surface Trans- portation Program	Trans- portation Develop- ment Agency Program	Total Depart- ment	Canadian National Railways	Canadian Transport Com- mission	National Harbours Board	St. Lawrence Seaway Authority	Pilotage Authori- ties	Total
(1) Salaries and wages	7,430 7,285 6,666	50,907 47,379 47,993	118,959 116,759 99,792	1,613 1,330 935	923 683 320	179,832 173,436 155,706		8,490 7,339 6,251				188,322 180,775 161,957
(1) Other personnel costs . . .	16 23 13	710 575 754	2,186 2,786 2,329	95 95 2	8 8 7	2,912 3,487 3,105						2,912 3,487 3,105
(2) Transportation and com- munications	572 642 537	2,724 6,772 4,836	14,317 15,382 13,153	270 258 161	137 157 84	18,020 23,211 18,771		839 691 580				18,859 23,902 19,351
(3) Information	104 65 139	203 380 276	360 227 224	40 81 9	6 4	713 753 652		102 43 21				815 796 673
(4) Professional and special services	754 613 815	19,959 21,883 16,545	25,652 25,796 22,160	3,245 1,394 840	2,239 2,015 1,339	51,849 51,701 41,699		1,877 1,394 748				53,726 53,095 42,447
(5) Rentals	427 591 465	3,170 1,392 2,063	915 1,208 1,030	4	71 34 16	4,583 3,229 3,574		19 7 9				4,602 3,236 3,583
(6) Purchased repair and up- keep	46 31 29	7,944 6,411 5,369	3,085 2,380 2,529	30 37 7	7 1	11,112 8,860 7,934		12 13 7				11,124 8,873 7,941
(7) Utilities, materials and supplies	387 429 400	10,222 14,833 13,208	20,071 19,217 18,175	127 120 129	88 106 79	30,895 34,705 31,991		168 185 170				31,063 34,890 32,161
(8) Construction and acquisi- tion of land, buildings and equipment		21,058 13,737 4,800	43,288 32,149 36,109	1,994 2,041 5,817		66,340 50,742 47,329		1,821 1,821 3,154				68,161 52,563 50,483
(9) Construction and acquisi- tion of machinery and equipment	73 4	12,294 12,848 10,225	8,823 8,653 9,009	2,825 2,744 19,938	11,200 3,469 2,069	35,142 27,787 41,245		78 55 48		13 10 11		35,233 27,852 41,304
(10) Grants, contributions and other transfer payments		31 31 23	5,878 4,791 2,455	15,006 14,562 8,688	515 338	21,430 19,722 11,166		175,762 174,654 113,892				197,192 194,376 125,058
(12) All other expenditures . .	238 241 261	1,445 1,486 18	243 153 167	39,686 41,342 35,267	10 10 22	41,622 43,232 35,735	25,000 17,823 24,268	11 12 9	500 13,847 515	16,158 13,973	5,912 3,060 680	89,203 78,474 75,180
(1-12) Total	9,974 9,993 9,329	130,667 127,727 106,110	243,777 229,501 207,132	64,836 64,008 71,793	15,196 9,636 4,543	464,450 440,865 398,907	25,000 17,823 24,268	187,358 184,393 121,735	2,321 2,321 3,669	16,171 13,857 13,984	5,912 3,060 680	701,212 662,319 563,243
(13) Less: receipts and rev- enues credited to the vote	557 909 843	11,927 15,387 12,123	66,821 62,319 47,745		100	79,405 78,615 60,711				743 851 446	2,323	82,471 79,466 61,157
Total net expenditures . .	9,417 9,084 8,486	118,740 112,340 93,987	176,956 167,182 159,387	64,836 64,008 71,793	15,096 9,636 4,543	385,045 362,250 338,196	25,000 17,823 24,268	187,358 184,393 121,735	2,321 2,321 3,669	15,428 13,006 13,538	3,589 3,060 680	618,741 582,853 502,086

Amounts in roman type are 1972-73 appropriations.
Amounts in bold face type are 1972-73 expenditures.
Amounts in *italic* type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

Department	Air Transportation Program— Self-Supporting Airports and Associated Ground Services— Revolving Fund	Stores Working Capital Advances	Canadian National Railways	Canadian Transport Commission	National Harbours Board	Northern Transportation Company Limited	St. Lawrence Seaway Authority	Pilotage Authorities	Total
RECEIPTS—									
Budgetary—									
Charged to annual ap- propriations	359,807		17,823	51,356	2,321		11,698	3,060	446,065
Charged to statutory appropriations	2,443			133,037			1,308		136,788
Credited to appropria- tions	78,615						851		79,466
Credited to revenue	72,014			56		1,138	3,197		76,405
Non-budgetary—									
Sales by		7,735							7,735
Other income	38,766	200							38,966
Loans from	55,574	898				4,000	35,500		95,972
Loan repayments						2,250	3,650		5,900
Total receipts	512,879	94,340	8,833	17,823	184,449	7,388	56,204	3,060	887,297
OUTLAYS—									
Budgetary—									
Operating	335,129		17,823	9,684	500		13,847	3,060	380,043
Capital	86,014			55	1,821		10		87,900
Grants, contributions and other transfer payments	19,722			174,654					194,376
Credited to revenue	72,014			56		1,138	3,197		76,405
Non-budgetary—									
Equity capital	70,041								70,041
Operating	24,299	8,833							33,132
Loans to						4,000	35,500		39,500
Loan repayments					145	2,250	3,650		6,045
Total outlays	512,879	94,340	8,833	17,823	184,449	7,388	56,204	3,060	887,442
Net receipts or net outlays ()	nil	nil	nil	nil	nil	-145	nil	nil	-145

Revenues

	1972-73	1971-72		
Department				
Comparative Summary				
Non-Tax Revenue—				
A Return on investments	72,614,053 07	77,072,361 61		
B Privileges, licences and permits	755,384 50	462,039 88		755,384
C Proceeds from sales	236,516 03	97,130 23		
D Refunds of previous years' expenditure	649,242 38	1,707,815 70		
E Miscellaneous	2,093,672 11	2,073,778 08		236,516
Total	<u>\$76,348,868 09</u>	<u>\$81,413,125 50</u>		
	1972-73	1971-72		
Summary of Revenues by Services				
Service				
Administration	1,178,026	1,239,279		
Marine Transportation	857,530	2,052,617		
Surface Transportation	67,638,336	52,809,468		
Air Transportation	551,731	295,906		
	70,225,623	56,397,270		
National Harbours Board	2,926,133	2,751,243		
St. Lawrence Seaway Authority	3,197,112	22,264,613		
Total	<u>\$76,348,868</u>	<u>\$81,413,126</u>		
	1972-73			
Details				
Non-Tax Revenue—				
A Return on investments:				
Recoveries under certain Railway Subsidy Acts agreements	731			
This amount, which was received from the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts agreements.				
Interest on debentures—City of Montreal with respect to Atwater Avenue Tunnel, \$47,650, and St. Remi Tunnel, \$22,392; National Harbours Board—Saint John Harbour Bridge Authority \$1,036,807 ...				
Interest on loans—Canadian National Railways with respect to Yarmouth N.S. and Bar Harbour Maine ferry services, \$7,000, Financing and Guarantee Act 1941-42, \$4,779,986, Financing and Guarantee Act 1960, \$1,972,900, Financing and Guarantee Act 1961, \$994,819, Financing and Guarantee Act 1965-66, \$2,906,250, Financing and Guarantee Act 1967, \$4,993,125, Financing and Guarantee Act 1968, \$1,362,000, Refunding Act 1955, \$36,191,627; Loan to the Province of Nova Scotia re: end-loading ramp at Yarmouth, \$32,107 and loans to Air Canada, Financing and Guarantee Act 1968, \$3,868,209, Financing and Guarantee Act 1969, \$4,414,005, Financing and Guarantee Act 1970, \$3,356,741; The St. Lawrence Seaway Authority deferred interest, \$530,041, interest bearing loans, \$2,531,793; Fraser River Harbour Commission, \$111,224; Hamilton Harbour Commission, \$157,572; Lakehead Harbour Commission, \$57,841; Nanaimo Harbour Commission, \$17,920; Port Alberni Harbour Commission, \$145,776; Toronto Harbour Commission, \$47,738; Northern Transportation Co. Ltd, \$1,138,473; National Harbours Board—Halifax Harbour, \$294,619, Montreal Harbour, \$1,300,000, Trois Rivières Harbour, \$109,652, Vancouver Harbour \$185,055	1,106,849			
	71,506,473	72,614,053		
B Privileges, licences and permits: Charter hire—John Guy \$89,874; John Peyton, \$15,175; Lord Selkirk, \$200,387; Motor vessel Manic, \$212,469; Pelee Islander, \$40,177; Prince Edward, \$197,302				755,384
C Proceeds from sales: land and buildings, \$131,192; salvage material, \$105,324 ...				236,516
D Refunds of previous years' expenditure:				
Duplicate payment pertaining to alterations of the S.A.R. #105		10,420		
Payment received from I.C.A.O. to cover other countries contributions towards weather station services in the North Atlantic		39,185		
Recovery of capital costs incurred on the erection of a non-directional beacon at Old Crow, Y.T.		24,500		
Recovery of exchange cost pertaining to the purchase of five Beech Model A-100 King Air aircraft		71,292		
Recovery of expenditures pertaining to canals entrusted to the St. Lawrence Seaway Authority		135,278		
Second payment received pertaining to the construction of Matane Airport ...		14,177		
Sundries		354,391		649,243
E Miscellaneous:				
Settlement of claim received from Federal Commerce and Navigation Co. Ltd. pertaining to the sinking of the L.C.M. #94 at Eastmain, Que.		30,000		
Settlement of claim received from Irving Oil Co. Ltd. pertaining to fire damage of Little Bay Wharf		30,406		
Special freight charges received from Cominco for shipments of ore over Great Slave Lake Railway		2,000,000		
Sundries		33,266		2,093,672
TOTAL				<u>\$76,348,868</u>
	1972-73	1971-72		
Canadian Transport Commission				
Comparative Summary				
Non-Tax Revenue—				
A Privileges, licences and permits	1,265 27	982 87		
B Proceeds from sales	2,565 55	545 51		
C Refunds of previous years' expenditures ...	45,121 07	47,775 13		
D Miscellaneous	7,408 30	2,790 90		
Total	<u>\$56,360 19</u>	<u>\$52,094 41</u>		
			1972-73	
Details				
Non-Tax Revenue—				
A Privileges, licences and permits: Licences to ships		1,265		
B Proceeds from sales: Publications		2,566		
C Refunds of previous years' expenditures: Recapture on subsidized services and refunds of salary overpayments		45,121		
D Miscellaneous		7,408		
Total		<u>\$56,360</u>		

Appendix 1

Stores Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures as at March 31, 1972)

	1973	1972		1973	1972
ASSETS			LIABILITIES		
Inventory, at cost	\$9,110,891	\$8,212,677	Working capital advance	\$9,110,891	\$8,212,677

OPERATING STATEMENT

STORES WORKING CAPITAL ADVANCE
FOR THE YEAR ENDING MARCH 31, 1973
(with comparative figures for the preceding year)

	1973	1972
Inventory at beginning of year	\$ 8,212,677	\$8,666,606
Costs incurred during the year	8,833,280	6,975,966
	<u>17,045,957</u>	<u>15,642,572</u>
Sales	\$7,735,066	\$7,286,110
Value of obsolete, unserviceable, lost or destroyed stores charged to Vote 1	<u>200,000</u>	<u>143,785</u>
	7,935,066	7,429,895
Inventory at end of year	\$ 9,110,891	\$ 8,212,677

Appendix 2

Airports Revolving Fund

(authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c.36)

BALANCE SHEET AS AT MARCH 31, 1973
(with comparative figures at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
	\$	\$		\$	\$
Current Assets			Current Liabilities		
Imprest advances	3,150	3,150	Accounts payable	3,349,506	1,569,255
Accounts receivable	1,598,963	1,622,164	Revolving fund advance (authorized \$3,000,000)		
Accrued revenue	2,884,304	2,169,095	Loans from Canada for capital purposes (Note 2)	192,379,383	136,805,783
Inventory of materials and supplies	262,020	102,417	Equity financed from parliamentary appropriations prior to April 1, 1969		
Prepaid expense	88,173	115,274	Capital assets	113,888,726	113,888,726
	<u>4,836,610</u>	<u>4,012,100</u>	Working capital	<u>2,529,726</u>	<u>2,529,726</u>
Capital Assets, at cost and appraised value (Note 1)				<u>116,418,452</u>	<u>116,418,452</u>
Land	135,793,338	123,656,852	Surplus		
Buildings and facilities	101,166,993	95,508,051	Balance at beginning of year	35,398,699	22,092,953
Construction in progress	135,492,175	82,402,611	Prior years' adjustment		5,656,455
	<u>372,452,506</u>	<u>301,567,514</u>	Net income for year per Statement of Operations	8,626,356	7,649,291
Less: Accumulated depreciation	<u>21,116,720</u>	<u>15,387,425</u>		<u>44,025,055</u>	<u>35,398,699</u>
	351,335,786	286,180,089			
	<u>356,172,396</u>	<u>290,192,189</u>		<u>356,172,396</u>	<u>290,192,189</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

G.R. MacGUGAN
Director, Finance, Air

Approved:

G. A. SCOTT
for Deputy Minister, Ministry of Transport

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of August 13, 1973, to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

Appendix 2—Continued

Airports Revolving Fund

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
	\$	\$
Income		
Landing fees	14,457,925	13,120,049
Concessions	9,762,009	7,294,896
Rental	7,724,955	6,895,649
Aviation fuel charges	4,677,207	3,911,856
Service fees and miscellaneous	1,075,292	1,023,604
Utility recoveries	770,149	538,394
	<u>38,467,537</u>	<u>32,784,448</u>
Operating expense		
Salaries and wages	6,142,998	5,506,634
Employee benefits	1,056,234	1,216,497
Operation and maintenance	8,059,026	6,352,404
Depreciation	5,603,640	5,329,575
Grants in lieu of taxes (Note 5)	3,603,551	2,937,273
Headquarters and regional overhead	3,480,000	2,610,000
	<u>27,945,449</u>	<u>23,952,383</u>
	<u>10,522,088</u>	<u>8,832,065</u>
Other expense		
Loan interest (Note 2)	1,895,732	1,182,774
Net income	<u>8,626,356</u>	<u>7,649,291</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Capital Assets

Capital assets acquired prior to April 1, 1969 from parliamentary appropriations have been recorded in accordance with Treasury Board Circular 1970-7 of January 8, 1970 in the accounts of the Fund at a value determined as at that date by officers of the Department of Transport as shown in the following table under appraised value. Purchases subsequent to April 1, 1969 are recorded at cost.

	Cost	Appraised Value	Total
	\$	\$	\$
Land	104,520,036	31,273,302	135,793,338
Buildings and facilities ..	18,551,569	82,615,424	101,166,993
Construction in progress ..	135,492,175		135,492,175
	<u>258,563,780</u>	<u>113,888,726</u>	<u>372,452,506</u>
Less: Accumulated depreciation	<u>1,383,245</u>	<u>19,733,475</u>	<u>21,116,720</u>
Balance March 31, 1973 ..	<u>257,180,535</u>	<u>94,155,251</u>	<u>351,335,786</u>

2. Loans from Canada for capital purposes

Loans authorized and advanced at March 31, 1973 are as follows:

	Loans	
	Authorized	Advanced
	\$	\$
Vote L165, Appropriation Act No. 3, 1969, 1968-69, c.36	15,094,000	5,126,009
Vote L45, Appropriation Act No. 3, 1970, 1969-70, c.46	67,829,000	41,204,967
Vote L35, Appropriation Act No. 3, 1971, 1970-71-72, c.46	130,008,000	90,474,806
Vote L35, Appropriation Act No. 3, 1972, 1972-73, c. 15	79,950,000	55,573,601
	<u>292,881,000</u>	<u>192,379,383</u>

These loans, which are for capital expenditures at Montreal and Toronto International Airports, cover periods of twenty years and bear interest at rates ranging from 7 3/16% to 8 1/2% per annum. During the year interest amounted to \$11,934,476 of which \$10,038,744 was capitalized as assets under construction at new airports.

3. Contractors' Holdbacks

Liability with respect to contractors' holdbacks amounting to \$1,312,953 is not reflected in these statements although recorded as a liability in the Statement of Assets and Liabilities of Canada.

4. Unrecorded Liabilities

In addition to the recorded liabilities, the Fund was obligated as at March 31, 1973 for compensation for properties expropriated estimated at \$10,000,000.

5. Grants in Lieu of Taxes

No provision has been made for taxes exigible in 1972.

Appendix 2—Concluded
Airports Revolving Fund—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, August 13, 1973.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the balance sheet of the Airports Revolving Fund as at March 31, 1973 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

The equity of \$2,529,726 in working capital financed by parliamentary appropriations prior to April 1, 1969, represents the net amount owing to the Department of Transport on March 31, 1969, prior to the establishment of the Fund. In last year's report we noted that as this amount was not due to the Fund, it should have been credited to departmental revenue as received and suggested that the amount be transferred from the Revolving Fund as revenue of the Department. The retention of this amount in the Fund has the effect of providing funds additional to the amount which Parliament has authorized to be advanced to the Fund for working capital, which at any time may not exceed \$3,000,000.

The terms and conditions in respect of the loans obtained for capital purposes, totalling \$192,379,383 at March 31, 1973, provide that each loan is due and payable twenty years from the date the loan is made while at the same time indicating that annual payments equivalent to the annual depreciation charged in the accounts or such other amount as is established by the Treasury Board, having regard to the operations during the previous fiscal year, are contemplated. No annual payments have been made, the provision for depreciation together with the accumulated surplus currently being committed to the acquisition of capital assets.

In my opinion, subject to the foregoing, these financial statements present fairly the financial position of the Fund as at March 31, 1973 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,
J. J. MACDONELL
Auditor General of Canada.

Appendix 3

DEPARTMENT OF TRANSPORT

CONSOLIDATED STATEMENTS OF OPERATING RESULTS AND INVESTMENT POSITION FOR 211 AIRPORTS COVERING THE FISCAL YEARS ENDED MARCH 31, 1973 AND MARCH 31, 1972 (Note 1).

CONSOLIDATED STATEMENTS OF
OPERATING RESULTS (NOTE 2)

	(\$000's)	
	1973	1972
Revenues		
Landing fees	24,749	23,654
Rental and concession fees	43,521	38,119
Other	1,834	1,323
	<u>70,104</u>	<u>63,096</u>
Expenditures		
Salaries and wages	23,680	20,356
Materials, supplies and services	27,588	23,655
Grants paid in lieu of property taxes	5,473	5,273
Depreciation (Note 3)	24,706	24,035
Other overheads (Note 4)	65,462	57,334
	<u>146,909</u>	<u>130,653</u>
Loss on Operations	76,805	67,557
Deduct items not requiring an outlay of cash from the airports sub-vote	86,949	77,991
Excess of revenues over cash expenditures	<u>10,144</u>	<u>10,434</u>
CONSOLIDATED STATEMENTS OF INVESTMENT POSITION AS AT MARCH 31		
Assets		
Net current assets	6,920	6,470
Airport facilities:		
Land	230,090	221,732
Facilities at cost less accumulated depreciation	397,729	364,592
Construction in progress	114,051	63,437
	<u>748,790</u>	<u>656,231</u>
Accumulated excess of expenditures over revenues		
Balance at beginning of year	351,986	338,385
1972-73 depreciation expense	24,706	
Less revenues over cash expenditures	<u>10,144</u>	
	<u>14,562</u>	<u>13,601</u>
Balance at end of year	<u>366,548</u>	<u>351,986</u>
Total investment position	<u>1,115,338</u>	<u>1,008,217</u>

NOTES:

- (1) The above financial statements include the department's investment in airports which it does not operate, so as to reflect its total investment.
- (2) The above statements have been prepared on an accrual basis. A reconciliation of these figures with cash revenues and expenditures included in the details of Vote 20 and Vote L35 follows:

	(\$000's)	
	Revenues	Expenditures
Accrued totals	70,104	146,900
Adjustments:		
Non-cash items	(513)	(87,334)
Revolving Fund Overhead, Grants in Lieu of Taxes and Employee Fringe Benefits		<u>10,035</u>
Cash totals	<u>69,591</u>	<u>69,610</u>

- (3) Depreciation is charged at 3 1/3 % on hard-surfaced runways, 4% on terminal buildings, and on other assets range from 5% to 20%.
- (4) The other overheads include provision for interest on investment, administrative overhead, and employee fringe benefits.
- (5) Revenues and expenditures, which are applicable to the Airports Revolving Fund for Montreal and Toronto International Airports, have been included in this statement in order to show operating results on a basis comparable with the previous year.

Appendix 4

Advances to National Harbours Board

	Halifax	Belledune	Montreal	Montreal Retirement of Jacques Cartier Bridge Bonds	Vancouver	Total
Balance March 31, 1972	3,545,746	2,340,875	194,642,699	7,576,000	50,240,458	258,345,778
Loan repayments	-85,289				-59,959	-145,248
Balance March 31, 1973	\$3,460,457	\$2,340,875	\$194,642,699	\$7,576,000	\$50,180,499	\$258,200,530
Vote L105 Advances to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1972						\$31,778,000
Less - Amount available from National Harbours Board and other funds						17,278,000
						14,500,000
Expenditures						nil

Appendix 4—Concluded

Advances to National Harbours Board—Concluded

	Estimates	Allotments	*Expenditures
St John's	1,045,000		
Less — Amount available from National Harbours Board and other funds	1,045,000		
Halifax	567,000		
Less — Amount available from National Harbours Board and other funds	567,000		
Construction of Pier C (seaward defence area) Expenditures on this project to date were \$14,377,734			
Contracts: (1970-71) (a) Dawcoelectric Ltd. \$291,732, expenditure \$291,732 (final); (1970-71) (b) Dineen Construction (Atlantic) Ltd. \$955,088, expenditure \$955,088 (final); (1970-71) (c) E J Ludford Line Construction Ltd \$191,953, expenditure \$191,953 (final); (1970-71) (d) McNamara Road Construction Ltd \$2,085,298, expenditure \$2,085,298 (final); (e) Seaport Contractors Ltd \$141,012, expenditure \$9,012 to date \$141,012 (final); C.D. Howe Co. Ltd. Thunder Bay Ont received for management services, to date \$102,590.			
Saint John	2,575,000		
Less — Amount available from National Harbours Board and other funds	2,575,000		
Chicoutimi	500,000		
Less — Amount available from National Harbours Board and other funds	500,000		
Quebec	2,240,000		
Less — Amount available from National Harbours Board and other funds	2,240,000		
Trois-Rivières	591,000		
Less — Amount available from National Harbours Board and other funds	591,000		
Montreal	7,980,000		
Less — Amount available from National Harbours Board and other funds	7,980,000		
Champlain Bridge	200,000		
Less — Amount available from National Harbours Board and other funds	200,000		
Prescott	125,000		
Less — Amount available from National Harbours Board and other funds	125,000		
Port Colborne	50,000		
Less — Amount available from National Harbours Board and other funds	50,000		
Churchill	500,000		
Less — Amount available from National Harbours Board and other funds	500,000		
Vancouver	10,405,000		
Less — Amount available from National Harbours Board and other funds	905,000		
	9,500,000	9,500,000	
Development of D L 272			
Expenditures on this project to date were \$9,755,579. Contracts: (a) Jack Cewe Ltd (on a unit price basis) \$1,161,974, expenditure \$1,161,974 (final); (b) Fraser River Pile Driving Co Ltd (on a unit price basis) \$1,942,899, expenditure \$1,942,899 (final); (c) Globe Excavations Ltd. \$238,930, expenditure \$238,930 (final); (d) Mutual Construction (1960) Ltd. \$203,482, expenditure \$203,482 (final); (e) Narod Construction Ltd. \$383,822, expenditure \$383,822 (final); (f) Fred Welsh \$75,403 expenditure \$75,403 (final); (g) C H E Williams Co Ltd \$275,035, expenditure \$275,035 (final).			
C D Howe Western Ltd Vancouver has received to date \$24,418 for engineering services			
Development of deep seaport, Roberts Bank			
Expenditures on this project to date were \$5,293,405.			
Engineering studies for new crossing, Burrard Inlet			
Expenditures on this project to date were \$4,272,718.			
Swan-Wooster — C B A Vancouver received \$4,261,327 for engineering services to date.			
Prince Rupert	5,000,000		
Less — Amount available from National Harbours Board and other funds			
	5,000,000	5,000,000	
	\$14,500,000	\$14,500,000	

*Amounts in this column represent expenditures made from Parliamentary appropriations only. Repayments of principal totalling \$145,248 were made by Halifax \$85,289, and Vancouver \$59,959.

Expenditures reported under projects include amounts charged to appropriations and to Board funds where applicable.

Payment of \$78,000 under authority of P.C. 1972-6/2307, Sept. 21/72 was made to La Congrégation des Frères de la Charité for acquisition of land at Montreal.

SECTION 27

**1971-73
PUBLIC ACCOUNTS**

Treasury Board

**Department
National Research Council of Canada**

CONTENTS

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TREASURY BOARD

Department

Objectives

In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:

- The selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities.
- The efficient use of manpower and material resources by departments and agencies in the operation of their programs and projects.
- To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; and to provide funds for centrally managed programs.
- Provision of the Government's contribution, as the employer, to the Public Service Superannuation Account and to other employee benefit plans.

National Research Council of Canada

Objective

- To promote, assist and perform research for the creation of new scientific knowledge, and for the application of science; and to promote effective use of national scientific and technological resources for the social and economic advancement of Canada.

NOTE: In 1972-73 development of bilingualism in the public service was transferred from the Department of Secretary of State to this department. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Department				
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM				
1 Program expenditures and grants listed in the Estimates	\$ 13,027,000 00			
Transfer from Treasury Board Vote 10 student summer employment	19,569 00			
Stat. President of the Treasury Board — Salary and motor car allowance	13,046,569 00 16,999 92 13,063,568 92	12,704,293 40 16,999 92 12,721,293 32	342,275 60	10,773,975 40 16,999 92 10,790,975 32
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS				
5 Government Contingencies — Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	\$ 60,000,000 00			
5a	60,000,000 00			
	120,000,000 00			
Less transfers	34,425,347 00	85,574,653 00	85,574,653 00	
10 Student Summer Employment — Subject to the approval of the Treasury Board to supplement other votes to cover costs in connection with the employment of and activities for students in the summer of 1972, including an Opportunities for Youth Program	\$ 62,000,000 00			
Less transfers	61,580,716 00	419,284 00	419,284 00	
15 Public Service Bilingualism — Subject to the approval of the Treasury Board to supplement other votes for the purpose of developing bilingualism in the public service	\$ 25,000,000 00			
Less transfers	21,908,172 00	3,091,828 00 89,085,765 00	3,091,828 00 89,085,765 00	
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM				
20 Government's share of surgical-medical and other insurance premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contributions to pension plans and death benefit plans for employees engaged locally outside Canada, to the Unemployment Insurance Account in respect of Government employees and to the Hospital Insurance (outside Canada) Plan	44,400,001 00	38,663,534 23	5,736,466 77	23,795,288 94
Stat. Government's contributions as an employer under the Canada Pension Plan and the Quebec Pension Plan and to the Superannuation Account, the Supplementary Retirement Benefits Account and the Public Service Death Benefit Account, payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act	224,047,657 91	224,047,657 91		208,010,544 86
Stat. Additional interest on the balance in the Superannuation Account	87,396,957 54	87,396,957 54		65,353,005 38
Stat. Write-off of assets	1,907 14	1,907 14		470 76
	355,846,523 59	350,110,056 82	5,736,466 77	297,159,309 94
	457,995,857 51	362,831,350 14	95,164,507 37	307,950,285 26
National Research Council of Canada				
25 Operating expenditures including authority to expend revenue received by the Council through the conduct of its operations	\$ 54,708,000 00			
25b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$7,905 49 and to provide a further amount of	291,900 00			

Appropriations and Expenditures—Concluded

Vote		1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
		\$	\$	\$	\$
	National Research Council of Canada—Concluded				
	Transfer from Treasury Board Vote 5 contingencies	350,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	130,460 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	84,000 00			
		55,564,360 00	54,575,413 87	988,946 13	48,665,948 00
30	Capital expenditures	\$ 8,861,000 00			
	30b	774,000 00			
		9,635,000 00	9,419,294 63	215,705 37	6,165,280 50
35	The grants listed in the Estimates	78,473,000 00	77,077,128 24	1,395,871 76	75,972,857 86
		143,672,360 00	141,071,836 74	2,600,523 26	130,804,086 36
	Total	601,668,217 51	503,903,186 88	97,765,030 63	438,754,371 62

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of program
Department						
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	1972-73	12,721		4,884		17,605
	1971-72	10,791		3,391		14,182
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	1972-73	350,110	2,011			348,099
	1971-72	297,159	28			297,131
Total department	1972-73	362,831	2,011	4,884		365,704
	1971-72	307,950	28	3,391		311,313
National Research Council of Canada	1972-73	141,072	355	7,429	5,152	153,298
	1971-72	130,804	186	7,881	5,297	143,796
Grand total	1972-73	503,903	2,366	12,313	5,152	519,002
	1971-72	438,754	214	11,272	5,297	455,109

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management	2,308	2,304					2,308	2,304
Personnel management	5,331	5,417		3			5,331	5,420
Evaluation and planning	1,922	1,446		2	79	74	2,001	1,522
Administrative policy	1,034	1,033					1,034	1,033
Departmental administration	2,389	2,254		188			2,389	2,442
	12,984	12,454		193	79	74	13,063	12,721
Add: services provided by other departments	4,884	4,884					4,884	4,884
Total cost of program	17,868	17,338		193	79	74	17,947	17,605
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS								
Government contingencies	85,575						85,575	
Student summer employment	419						419	
Public service bilingualism development	3,092						3,092	
Total cost of program	89,086						89,086	
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM								
Public Service Pensions—								
Superannuation account—contributions	295,845	295,845					295,845	295,845
Public service death benefit account	2,947	2,947					2,947	2,947
Canada and Quebec pension plans	24,729	24,729					24,729	24,729
Payments under earlier superannuation and retirement acts								
Public Service Pension Adjustment Act					41	41	41	41
Locally-engaged (outside Canada) pension plans					1,292	1,292	1,292	1,292
Supplementary retirement benefits account	220	394					220	394
	323,741	323,915			1,333	1,333	325,074	325,248
Public Service Insurance—								
Surgical-medical and other insurance—premiums	30,780	24,017					30,780	24,017
Contribution to unemployment insurance account	12,920	16,046					12,920	16,046
Hospital insurance (outside Canada) plan—contribution	450	450					450	450
Health insurance plans for employees engaged locally (outside Canada)	30	33					30	33
	44,180	40,546					44,180	40,546
	367,921	364,461			1,333	1,333	369,254	365,794
Less: receipts and revenues credited to the vote								
receipts from revolving funds—								
Public Service Insurance Vote 20		2,277						2,277
Superannuation account contributions	11,476	11,476					11,476	11,476
Canada and Quebec pensions plans	1,931	1,931					1,931	1,931
	354,514	348,777			1,333	1,333	355,847	350,110
Less: receipts credited to revenue		2,011						2,011
Total cost of program	354,514	346,766			1,333	1,333	355,847	348,099

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
National Research Council of Canada								
Foundation science	15,579	16,213	607	743	57,553	57,641	73,739	74,597
Science applied for industrial purposes	32,482	32,711	1,889	1,371	10,930	10,534	45,301	44,616
Science applied for transportation	4,635	4,850	306	330			4,941	5,180
Support of post graduate students	223	219			9,750	8,676	9,973	8,895
Scientific and technological information dissemination	6,095	5,893	6,622	6,763	240	226	12,957	12,882
Administrative services	5,896	5,496	211	212			6,107	5,708
	64,910	65,382	9,635	9,419	78,473	77,077	153,018	151,878
Less: receipts and revenues credited to the vote	9,346	10,806					9,346	10,806
	55,564	54,576	9,635	9,419	78,473	77,077	143,672	141,072
Deduct: receipts credited to revenue		355						355
Add: services provided by other departments	8,623	7,429					8,623	7,429
accommodation provided by this agency	5,007	5,152					5,007	5,152
Total cost of program	69,194	66,802	9,635	9,419	78,473	77,077	157,302	153,298

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Department			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grant to the Institute of Public Administration of Canada	76	71	60
Grant to the Federal Institute of Management	3	3	3
	79	74	63
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM			
Payments under earlier Superannuation and Retirement Acts	41	41	40
Public Service Pension Adjustment Act	1,292	1,292	1,398
	1,333	1,333	1,438
Total department	1,412	1,407	1,501
National Research Council of Canada			
Scholarships and grants in aid of research	67,543	66,543	67,543
Assistance towards research in industry under terms and conditions approved by the Governor in Council including authority to make commitments for the current year not to exceed a total amount of \$13,000,000	10,930	10,534	8,430
	78,473	77,077	75,973
Grand total	79,885	78,484	77,474

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Central Administration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contributions to Employee Benefit Plans Program	Special Program	Total Department	National Research Council of Canada	Total
(1) Salaries and wages	9,555 8,820 <i>7,495</i>				9,555 8,820 <i>7,495</i>	44,149 44,080 <i>39,282</i>	53,704 52,900 <i>46,777</i>
(1) Other personnel costs	10 24		280,524 277,064 <i>237,174</i>		280,534 277,088 <i>237,174</i>	85 86 <i>97</i>	280,619 277,174 <i>237,271</i>
(2) Transportation and communications	295 218 <i>210</i>				295 218 <i>210</i>	2,287 2,267 <i>1,777</i>	2,582 2,485 <i>1,987</i>
(3) Information	456 344 <i>491</i>				456 344 <i>491</i>	1,939 1,946 <i>1,857</i>	2,395 2,290 <i>2,348</i>
(4) Professional and special services	2,554 2,873 <i>1,968</i>				2,554 2,873 <i>1,968</i>	4,517 4,607 <i>3,870</i>	7,071 7,480 <i>5,838</i>
(5) Rentals	60 62 <i>44</i>				60 62 <i>44</i>	1,268 1,049 <i>693</i>	1,328 1,111 <i>737</i>
(6) Purchased repair and upkeep	1				1	605 1,070 <i>813</i>	606 1,070 <i>813</i>
(7) Utilities, materials and supplies	29 82 <i>23</i>				29 82 <i>23</i>	10,125 10,553 <i>9,602</i>	10,154 10,635 <i>9,625</i>
(8) Construction and acquisition of land, buildings and equipment ..						7,131 7,125 <i>4,268</i>	7,131 7,125 <i>4,268</i>
(9) Construction and acquisition of machinery and equipment						2,097 1,671 <i>481</i>	2,097 1,864 <i>2,379</i>
(10) Grants, contributions and other transfer payments	79 74 <i>63</i>		1,333 1,333 <i>1,438</i>		1,412 1,407 <i>1,501</i>	78,473 *77,379 <i>*76,244</i>	79,885 78,786 <i>77,745</i>
(11) Public debt charges			87,397 87,397 <i>†65,353</i>		87,397 87,397 <i>65,353</i>		87,397 87,397 <i>65,353</i>
(12) All other expenditures	24 31 <i>16</i>	89,086			89,110 31 <i>16</i>	342 45 <i>44</i>	89,452 76 <i>60</i>
(1-12) Total	13,063 12,721 <i>10,791</i>	89,086	369,254 365,794 <i>303,965</i>		471,403 378,515 <i>314,756</i>	153,018 151,878 <i>140,445</i>	624,421 530,393 <i>455,201</i>
(13) Less: receipts and revenues credited to the vote			13,407 15,684 <i>6,806</i>		13,407 15,684 <i>6,806</i>	9,346 10,806 <i>9,641</i>	22,753 26,490 <i>16,447</i>
Total net expenditures	13,063 12,721 <i>10,791</i>	89,086	355,847 350,110 <i>297,159</i>		457,996 362,831 <i>307,950</i>	143,672 141,072 <i>130,804</i>	601,668 503,903 <i>438,754</i>

†In 1971-72 this item was reported in other personnel costs.

*1972-73 includes \$302 charged to Vote 25 for Grants in lieu of taxes; 1971-72 includes \$271 charged to Vote 15 for Grants in lieu of taxes.

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in italic type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	National Research Council of Canada	Total
RECEIPTS —			
Budgetary —			
Charged to annual appropriations	51,369	141,072	192,441
Charged to statutory appropriations	311,462		311,462
Credited to appropriations	15,684	10,806	26,490
Credited to revenue	2,011	355	2,366
Total receipts	380,526	152,233	532,759
OUTLAYS —			
Budgetary —			
Operating	376,915	65,382	442,297
Capital	193	9,419	9,612
Grants, contributions and other transfer payments	1,407	77,077	78,484
Credited to revenue	2,011	355	2,366
Total outlays	380,526	152,233	532,759
Net receipts or net outlays (—)	nil	nil	nil

Revenues

Department

Comparative Summary	1972-73	1971-72
Non-Tax Revenue—		
Refunds of previous years' expenditure	\$2,011,010 39	\$27,603 48

Details

Non-Tax Revenue—

Refund of previous years' expenditure: An amount of \$2,010,750 was received from Unemployment Insurance Commission. This amount represents a refund for 1971-1972 re: Government contribution to the Canada Pension Plan, Insurance Benefits and Superannuation and Retirement Plans. Sundries \$260		\$2,011,010
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National Research Council of Canada

Comparative Summary	1972-73	1971-72
Non-Tax Revenue—		
A Refunds of previous years' expenditure ..	355,017 73	185,419 14
B Miscellaneous	93 58	112 49
Total	\$355,111 31	\$185,531 63

1972-73

Details

Non-Tax Revenue—

A Refunds of previous years expenditures—		
Repayments of unexpended balances of grants	321,219	
Repayment of duty and tax not applicable to purchase of research equipment	23,517	
Repayments for goods and services not provided and other miscellaneous refunds	10,282	355,018 93
B Miscellaneous		93
Total		\$355,111

Appendix 1

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	DEBIT	CREDIT
	\$	\$
Balance as at March 31, 1972		4,488,549,951
RECEIPTS		
Contributions —		
Employees — Government, Crown Corporations, etc.	125,364,165	
Retired employees	847,847	
Matching contribution —		
Government	104,481,686	
Crown Corporations	8,503,706	
Transferred from other pension funds	10,386,684	
Interest	184,190,199	
Actuarial liability adjustment	160,500,000	
		594,274,287
DISBURSEMENTS		
Annuities	121,582,226	
(a) Gratuities	151,100	
(b) Residual amounts	219,955	
Withdrawals of contributions	12,222,049	
Transfers to other pension funds ..	2,898,095	
	137,073,425	
Balance as at March 31, 1973	4,945,750,813	
	\$5,082,824,238	\$5,082,824,238

(a) Amounts equal to one month's pay for each year of pensionable service, not exceeding ten.

(b) Amounts paid to contributors' estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

NOTE: Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount, by which the interest calculated at the revised rates exceeds the amount of interest calculated at the rate used in the latest actuarial report, may be used to reduce the amortization of actuarial deficiencies. During 1972-73 the additional interest amounted to \$87,396,957.54 and was charged to a departmental statutory appropriation and credited to the annual amortization charge of actuarial deficiencies.

Appendix 2

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	Debit	Credit
	\$	\$
Balance as at March 31, 1972.		24,560,523
RECEIPTS—		
Contributions—		
Employees—		
Government and Crown Corporations ...		11,040,098
Other		54,658
Government—		
One-sixth of benefit payments general ..		2,162,530
Single premium for \$500		784,476
Crown Corporations		152,840
Interest		1,007,309
		15,201,911
DISBURSEMENTS—		
Refund of contributions	1,268	
Benefit payments—		
(a) General	12,188,997	
(b) Life coverage \$500	575,325	
	12,765,590	
Balance as at March 31, 1973	26,996,844	
	\$39,762,434	\$39,762,434

(a) Benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act.

(b) Benefits of \$500 paid in respect of participants who, at the time of death were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act and on whose behalf a single premium for \$500 death benefit coverage for life has been made.

Appendix 3

STATEMENT OF SUPPLEMENTARY RETIREMENT BENEFIT ACCOUNT
FOR THE FISCAL YEAR 1972-73

	Public Service	Canadian Forces	R.C.M.P. Police	Parliament	Other	Total
	\$	\$	\$	\$	\$	\$
Balance as at March 31, 1972	8,316,989	5,391,150	63,177	6,786	(42,589)	13,735,513
RECEIPTS—						
Contributions—						
Crown Corporations	776,480					776,480
Government	10,836,663	3,928,485	678,195	32,246	628	15,476,217
Matching Contributions—						
Crown Corporations	776,480					776,480
Government	10,836,663	3,928,485	678,195	32,246	628	15,476,217
Interest	635,858	488,922	5,296	(56)	(2,994)	1,127,026
Transfer from other pension funds	10,571		2,490			13,061
	23,872,715	8,345,892	1,364,176	64,436	(1,738)	33,645,481
DISBURSEMENTS—						
Annuities	17,675,064	5,701,045	1,236,752	87,779	22,906	24,723,546
Gratuities	159					159
Residual amount	980					980
Withdrawals						
Crown Corporations	77,693					77,693
Government	835,297	258,937		9,787		1,104,021
Transfer to other pension funds	40,536	6,658	380			47,574
	18,629,729	5,966,640	1,237,132	97,566	22,906	25,953,973
Balance as at March 31, 1973	13,559,975	7,770,402	190,221	(26,344)	(67,233)	21,427,021

SECTION 28

**1972-73
PUBLIC ACCOUNTS**

Urban Affairs

**Ministry
Central Mortgage and Housing Corporation
National Capital Commission**

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URBAN AFFAIRS

Ministry

Objectives

- To formulate and develop policies which will exert beneficial influence on urbanization in Canada;
- To promote the integration of urban policy with other policies and programs of the Government of Canada; and
- To foster co-operative relationships in urban affairs with the provinces and their municipalities and with private organizations.

Central Mortgage and Housing Corporation

Objective

- To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada.

National Capital Commission

Objective

- To help develop the National Capital Region so that it will be:
 - (a) a fitting symbol of Canada's cultural and linguistic values;
 - (b) an efficient and esthetically satisfying place in which to carry on the nation's business;
 - (c) a model of urban planning and development that will benefit other parts of the country and be a source of pride for Canadians.

Appropriations and Expenditures

Vote	1972-73 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
Ministry of State				
1 Program expenditures	9,543,000 00	5,323,863 72	4,219,136 28	1,847,130 63
5 The grants listed in the Estimates and contributions for the implementation of projects designed to assist in achieving an improved urban environment	5,440,000 00	613,038 69	4,826,961 31	
Stat. Minister's salary and motor car allowance	16,999 92	16,999 92		11,380 51
	14,999,999 92	5,953,902 33	9,046,097 59	1,858,511 14
Central Mortgage and Housing Corporation				
10 To reimburse Central Mortgage and Housing Corporation for the calendar year 1972: for expenditures on housing research and community planning for the amounts of loans for sewage treatment projects forgiven to a province, municipality or municipal sewage corporation, for contributions made for an urban renewal scheme or pursuant to an urban renewal agreement, for losses resulting from the operation of public housing projects, and for net losses on the sale of mortgages ... \$92,240,000 00				
10a To extend the purposes of Urban Affairs Vote 10, Appropriation Act No. 3, 1972 to reimburse Central Mortgage and Housing Corporation for expenditures incurred during the period January 1, 1973 to March 31, 1973 on housing research and community planning	1 00			
Stat. Public housing projects undertaken under Part VI of the National Housing Act, 1954	92,240,001 00	81,792,226 99	10,447,774 01	62,564,892 51
Stat. Housing research and community planning as contemplated by Part V of the National Housing Act, 1954	31,188,421 79	32,188,421 79		17,385,062 12
Stat. Contributions to municipalities to assist in clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954	234,653 63	234,653 63		173,932 56
	2,709,219 32	2,709,219 32		2,116,168 35
	127,372,295 74	116,924,521 73	10,447,774 01	82,240,055 54
National Capital Commission				
20 Operating expenditures	\$12,050,000 00			
20b	1,056,000 00			
Transfer from Treasury Board Vote 5 contingencies	187,000 00			
Transfer from Treasury Board Vote 10 student summer employment	14,351 00			
Transfer from Treasury Board Vote 15 public service bilingualism	28,000 00			
	13,335,351 00	13,335,351 00		12,346,020 00
25 Payment to the National Capital Fund	25,150,000 00	25,150,000 00		33,500,000 00
	38,485,351 00	38,485,351 00		45,846,020 00
Total	180,857,646 66	161,363,775 06	19,493,871 60	129,944,586 68

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Ministry of State	1972-73	5,954		633		6,587
	1971-72	1,858				1,858
Central Mortgage and Housing Corporation	1972-73	116,924	*3,276			113,648
	1971-72	82,240	3,834			78,406
National Capital Commission	1972-73	38,485	3,179			35,306
	1971-72	45,846	3,427			42,419
Total	1972-73	161,363	6,455	633		155,541
	1971-72	129,944	7,261			122,683

*NOTE: Non-Tax Revenue \$19,675, Refunds of Previous Years' Expenditure and \$366,797 Return on Investments not included in the above.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Ministry of State								
Policy development	1,241	626			700	81	1,941	707
Urban research	4,676	2,293	560	236	650		5,886	2,529
Coordination	1,393	695			4,090	532	5,483	1,227
General administration	1,490	1,362	200	129			1,690	1,491
	8,800	4,976	760	365	5,440	613	15,000	5,954
Add: services provided by other departments	633	633					633	633
Total cost of program	9,433	5,609	760	365	5,440	613	15,633	6,587
Central Mortgage and Housing Corporation								
Housing research and community planning	7,375	8,183					7,375	8,183
Public housing projects and land development	61,988	62,220					61,988	62,220
Municipal sewage treatment assistance					21,700	23,124	21,700	23,124
Urban renewal assistance					35,309	23,397	35,309	23,397
Cité du Havre								
Corporation projects								
Loss on sale of mortgages	1,000						1,000	
	70,363	70,403			57,009	46,521	127,372	116,924
Less: receipts credited to revenue		3,276						3,276
Total cost of program	70,363	67,127			57,009	46,521	127,372	113,648
National Capital Commission								
Planning	50	50	550	550			600	600
Development assistance			17,200	17,200			17,200	17,200
Improvement and management of properties	3,368	3,368	1,600	1,600			4,968	4,968
Parkways and parks	3,889	3,889	5,400	5,400			9,289	9,289
Preservation and improvement of historic sites			200	200			200	200
Administration	4,428	4,428	200	200			4,628	4,628
Landbank property	3,500	3,500					3,500	3,500
	15,235	15,235	25,150	25,150			40,385	40,385
Less: receipts and revenues credited to the vote	1,900	1,900					1,900	1,900
	13,335	13,335	25,150	25,150			38,485	38,485
Less: receipts redited to revenue		3,179						3,179
Total cost of program	13,335	10,156	25,150	25,150			38,485	35,306

NOTE: Significant variations between appropriations and expenditures are due primarily to difficulties experienced by this new Ministry in attaining the anticipated level of recruitment of the high quality of professionals required to carry out the planned program with a sound basis for expenditure.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
Ministry of State			
Grants in aid of an internship program for young Canadian scholars whose interest coincide with Ministry research priorities			
Contributions for the implementation of projects designed to assist in achieving an urban environment:			
Policy development	700	81	
Urban research	650		
Co-ordination	4,090	532	
	5,440	613	
Central Mortgage and Housing Corporation			
Municipal Sewage Treatment Assistance	21,700	23,124	14,291
Urban Renewal Assistance	35,309	23,397	24,378
	57,009	46,521	38,669
Total	62,449	47,134	38,669

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Central Mortgage and Housing Corporation	National Capital Commission	Total
(1) Salaries and wages	2,743 1,866 <i>574</i>			2,743 1,866 <i>574</i>
(1) Other personnel costs	100 7 <i>11</i>			100 7 <i>11</i>
(2) Transportation and communications	1,030 493 <i>183</i>			1,030 493 <i>183</i>
(3) Information	650 80 <i>14</i>			650 80 <i>14</i>
(4) Professional and special services	2,625 2,077 <i>624</i>			2,625 2,077 <i>624</i>
(5) Rentals	920 277 <i>140</i>			920 277 <i>140</i>
(6) Purchased repair and upkeep	200 21 8			200 21 8
(7) Utilities, materials and supplies	380 155 <i>86</i>			380 155 <i>86</i>
(8) Construction and acquisition of land, buildings and equipment				
(9) Construction and acquisition of machinery and equipment	760 365 <i>218</i>			760 365 <i>218</i>
(10) Grants, contributions and other transfer payments	5,440 613	57,009 46,521 <i>38,669</i>		62,449 47,134 <i>38,669</i>
(12) All other expenditures	152	70,363 70,403 <i>43,571</i>	40,385 40,366 <i>48,050</i>	110,900 110,769 <i>91,621</i>
(1-12) Total	15,000 5,954 <i>1,858</i>	127,372 116,924 <i>82,240</i>	40,385 40,366 <i>48,050</i>	182,757 163,244 <i>132,148</i>
(13) Less: receipts and revenues credited to the vote			1,900 2,060 <i>2,028</i>	1,900 2,060 <i>2,028</i>
Total net expenditures	15,000 5,954 <i>1,858</i>	127,372 116,924 <i>82,240</i>	38,485 38,306 <i>46,022</i>	180,857 161,184 <i>130,120</i>

Amounts in roman type are 1972-73 appropriations.

Amounts in bold face type are 1972-73 expenditures.

Amounts in italic type are 1971-72 expenditures.

Departmental Summary

(in thousands of dollars)

	Ministry of State	Central Mortgage and Housing Corporation	National Capital Commission	Total
RECEIPTS –				
Budgetary –				
Charged to annual appropriations	5,937	81,792	38,485	126,214
Charged to statutory appropriations	17	35,132		35,149
Credited to appropriations			1,900	1,900
Credited to revenue		389,748	3,179	392,927
Non-budgetary –				
Loans from		710,803	2,000	712,803
Total receipts	5,954	1,217,475	45,564	1,268,993
OUTLAYS –				
Budgetary –				
Operating	4,976	70,403	15,235	90,614
Capital	365		23,712	24,077
Grants, contributions and other transfer payments	613	46,521		47,134
Credited to revenue		389,748	3,179	392,927
Non-budgetary –				
Loan repayments		235,581	3,438	239,019
Total outlays	5,954	742,253	45,564	793,771
Net receipts or net outlays (–)	nil	475,222	nil	475,222

Revenues

	1972-73	1971-72
Central Mortgage and Housing Corporation		
Comparative Summary		
Non-Tax Revenue –		
A Return on investments	366,797,096 86	320,831,416 46
B Proceeds from sales	2,174,382 99	2,370,229 60
C Refunds of previous years' expenditure	19,675,163 03	2,977,069 91
D Miscellaneous	1,101,894 49	1,463,428 73
Total	\$389,748,537 37	\$327,642,144 70

1972-73

Details

Non-Tax Revenue –

A Return on investments: interest on debentures, \$363,614,876; net profit of the Corporation received in accordance with the provisions of section 30 of the Central Mortgage and Housing Corporation Act, c.46, R.S., \$3,182,221	366,797,097
B Proceeds from sales: sales of properties	2,174,383
C Refunds of previous years' expenditures: payments made to the Corporation from a statutory vote during the fiscal year 1971-72 from January to March 1972 were charged to Vote 10 in the current fiscal year and the credit was made to this account \$19,675,163; previous years revenues related to section 23b, nil	19,675,163
D Miscellaneous: net profits under the Housing Act	1,101,894
Total	\$389,748,537

1972-73

1971-72

National Capital Commission

Comparative Summary

Non-Tax Revenue –

Return on investments	\$ 3,178,662 31	\$ 3,426,535 80
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SECTION 29

**1972-73
PUBLIC ACCOUNTS**

Veterans Affairs

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VETERANS AFFAIRS

Department

Objectives

- To provide executive direction and certain common administrative and professional services to the department as a whole.
- To provide assistance to veterans and certain civilians who are unable to provide for their maintenance.
- To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.
- To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.
- To provide medical services for qualified veterans suffering from service-connected disabilities.
- To effect the settlement of qualified veterans as farmers, small holders, commercial fishermen and home-steaders, including Indian veterans on reserves.

Appropriations and Expenditures

Vote	1972-1973 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
1 Program expenditures	\$ 5,281,000 00			
1b To authorize the transfer of \$449,999 from Veterans Affairs Vote 45, Appropriation Act No. 3, 1972 for the purposes of this Vote	1 00			
Transfer from Vote 45	449,999 00			
Transfer from Treasury Board Vote 10 student sum- mer employment	34,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	85,000 00			
	5,850,000 00	5,696,786 94	153,213 06	5,718,813 31
Stat. Minister of Veterans Affairs — Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years	2,200 00	2,200 00		300 00
	5,869,199 92	5,715,986 86	153,213 06	5,736,113 23
WELFARE SERVICES PROGRAM				
5 War Veterans Allowance Board — Operating expendi- tures	\$ 427,000 00			
5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$14,905 19	1 00			
	427,001 00	416,886 96	10,114 04	339,114 83
10 War Veterans Allowance Board — The grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	\$ 78,500,000 00			
10a	9,100,000 00			
	87,600,000 00	86,663,872 00	936,128 00	77,220,351 54
15 Operating expenditures	\$ 9,423,000 00			
Transfer from Treasury Board Vote 10 student sum- mer employment	153,864 00			
Transfer from Treasury Board Vote 15 public service bilingualism	80,000 00			
	9,656,864 00			
Less transfer to Vote 20	399,999 00			
	9,256,865 00	8,947,425 80	309,439 20	7,748,880 93
20 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	\$ 11,581,000 00			
20b To authorize the transfer of \$399,999 from Veterans Affairs Vote 15, Appropriation Act No. 3, 1972 for the purposes of this Vote	1 00			
Transfer from Vote 15	399,999 00			
	11,981,000 00	11,850,027 35	130,972 65	12,177,821 83
Stat. Re-Establishment Credits and Repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans Land Act	427,315 51	427,315 51		312,801 76
Stat. Returned soldiers insurance actuarial liability adjustment	257,804 91	257,804 91		313,201 90
Stat. Veterans insurance actuarial liability adjustment	986,137 37	986,137 37		1,053,076 44
	110,936,123 79	109,549,469 90	1,386,653 89	99,165,249 23
PENSIONS PROGRAM				
25 Pension Review Board — Operating expenditures	245,000 00	161,705 40	83,294 60	218,000 00
30 Operating expenditures	\$ 4,636,000 00			
Transfer from Treasury Board Vote 5 contingencies	23,507 00			
Transfer from Treasury Board Vote 10 student sum- mer employment	10,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	38,000 00			
	4,707,507 00	4,681,929 78	25,577 22	3,722,602 30
35 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	\$232,550,000 00			
35a	9,100,000 00			
	241,650,000 00	241,006,416 20	643,583 80	231,376,876 27
	246,602,507 00	245,850,051 38	752,455 62	235,317,478 57

Appropriations and Expenditures—Concluded

Vote	1972-1973 Appropriations	1972-73 Expenditures	Unexpended Balances	1971-72 Expenditures
	\$	\$	\$	\$
BUREAU OF PENSIONS ADVOCATES PROGRAM				
40 Program expenditures	\$ 1,181,000 00			
Transfer from Treasury Board Vote 10 student summer employment	5,000 00			
	1,186,000 00	1,142,787 15	43,212 85	1,022,123 64
TREATMENT SERVICES PROGRAM				
45 Operating expenditures, contributions, and authority to spend revenue received during the year	\$ 68,386,000 00			
45b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate of \$11,218 35	1 00			
Transfer from Treasury Board Vote 10 student summer employment	422,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	61,000 00			
	68,869,001 00			
Less transfer to Vote 1	449,999 00			
	68,419,002 00	64,904,908 35	3,514,093 65	65,984,978 06
50 Capital expenditures including contributions to provinces and other authorities towards such costs	8,613,000 00	6,292,479 41	2,320,520 59	4,796,065 32
	77,032,002 00	71,197,387 76	5,834,614 24	70,781,043 38
VETERANS' LAND ADMINISTRATION PROGRAM				
55 Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities, to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	\$ 6,965,318 00			
Transfer from Treasury Board Vote 10 student summer employment	17,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	12,000 00			
	6,994,318 00	6,650,853 65	343,464 35	6,511,162 78
Stat. Provision for reserve for conditional benefits, Veterans Land Act	4,589,309 42	4,589,309 42		4,744,498 00
Stat. Reduction in Veterans Land Act advances	24,968 90	24,968 90		5,769 43
Stat. Write-off of active assets	15,534 62	15,534 62		3,282 59
	11,624,130 94	11,280,666 59	343,464 35	11,264,712 80
Total	453,249,963 65	444,736,349 64	8,513,614 01	423,286,720 85

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1972-73	5,716	1	1,484	16	7,215
	1971-72	5,736	4	1,777	18	7,527
WELFARE SERVICES	1972-73	109,549	2,804	2,876	156	109,777
	1971-72	99,165	2,583	2,223	122	98,927
PENSIONS	1972-73	245,850	1,716	1,949	46	246,129
	1971-72	235,318	1,631	1,477	36	235,200
BUREAU OF PENSIONS ADVOCATES	1972-73	1,143		256	10	1,409
	1971-72	1,022		341	3	1,366
TREATMENT SERVICES	1972-73	71,197	390	10,823	11,668	93,298
	1971-72	70,781	297	9,970	8,765	89,219
VETERANS' LAND ADMINISTRATION	1972-73	11,281	199	1,593	80	12,755
	1971-72	11,265	109	1,321	62	12,539
Total	1972-73	444,736	5,110*	18,981	11,976	470,583
	1971-72	423,287	4,624*	17,109	9,006	444,778

*Does not include amounts credited to non-tax revenue—return on investments as follows: 1972-73 \$25,808, 1971-72 \$23,736.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	5,290	5,681	8	35			5,298	5,716
Less: receipts credited to revenue .		1						1
Add: services provided by other departments	1,484	1,484					1,484	1,484
accommodation provided by this department	16	16					16	16
Total cost of program	6,790	7,180	8	35			6,798	7,215
WELFARE SERVICES PROGRAM								
Welfare service	9,824	9,254	26	110	90,296	100,185	100,146	109,549
Less: receipts credited to revenue .		9			2	2,795	2	2,804
Add: services provided by other departments	2,876	2,876					2,876	2,876
accommodation provided by this department	156	156					156	156
Total cost of program	12,856	12,277	26	110	90,294	97,390	103,176	109,777
PENSIONS PROGRAM								
Pensions	4,861	4,749	20	95	232,550	241,006	237,431	245,850
Less: receipts credited to revenue .	4					1,716	4	1,716
Add: services provided by other departments	1,949	1,949					1,949	1,949
accommodation provided by this department	46	46					46	46
Total cost of program	6,852	6,744	20	95	232,550	239,290	239,422	246,129
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Bureau of pensions advocates . . .	1,170	1,126	11	17			1,181	1,143
Add: services provided by other departments	256	256					256	256
accommodation provided by this department	10	10					10	10
Total cost of program	1,436	1,392	11	17			1,447	1,409
TREATMENT SERVICES PROGRAM								
Head office administration	567	517		2			567	519
Treatment in departmental facilities	76,915	82,623	6,113	5,428			83,028	88,051
Treatment in non-departmental facilities	17,946	15,292	2,500	864			20,446	16,156
Medical research	332	314		5			332	319
Treatment and related allowances .					3,096	2,723	3,096	2,723
Less: receipts and revenues credited to the vote	95,760	98,746	8,613	6,299	3,096	2,723	107,469	107,768
Less: receipts credited to revenue .	30,470	36,571					30,470	36,571
Add: services provided by other departments	65,290	62,175	8,613	6,299	3,096	2,723	76,999	71,197
accommodation provided by this department	102	373		8		9	102	390
Total cost of program	10,823	10,823					10,823	10,823
Less: receipts credited to revenue .	11,668	11,668					11,668	11,668
Add: services provided by other departments	87,679	84,293	8,613	6,291	3,096	2,714	99,388	93,298
accommodation provided by this department								
Total cost of program	87,679	84,293	8,613	6,291	3,096	2,714	99,388	93,298
VETERANS' LAND ADMINISTRATION PROGRAM								
Veterans' land administration . . .	6,900	6,655	15	24	4,770	4,602	11,685	11,281
Less: receipts credited to revenue .	127	185				14	127	199
Add: services provided by other departments	1,593	1,593					1,593	1,593
accommodation provided by this department	80	80					80	80
Total cost of program	8,446	8,143	15	24	4,770	4,588	13,231	12,755

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1972-73 Appropriations	1972-73 Expenditures	1971-72 Expenditures
WELFARE SERVICES PROGRAM			
War veterans allowances and civilian war allowances—			
North West Field Force	2	3	3
South African War	109	124	123
World War I	18,213	20,723	19,117
World War II and Special Forces (Korea)	63,094	60,113	52,989
Dual Service (World Wars I and II)	748	758	704
Civilian War Allowances	5,434	4,943	4,284
	87,600	86,664	77,220
Assistance in accordance with the provisions of the Assistance Fund Regulations	9,100	9,074	8,346
Grant to Army Benevolent Fund	18	18	18
Grant to Royal Canadian Legion	9	9	9
Other Benefits—			
Children of war dead (education assistance)	1,004	932	899
University and vocational training	12	13	17
Special Welfare and Placement Services			17
Awaiting returns allowances	5	2	1
Assistance to Canadian Veterans—Overseas District	28	28	30
Training and aftercare of blinded pensioners by Canadian National Institute for the Blind			95
Repayments under subsection (3) of section 10 of the Veteran's Rehabilitation Act (R.S.C.V-5) in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of amounts equivalent to the compensating adjustments or payments made under that Act, where the persons who made the compensating adjustments or payments received no benefits under the Veterans' Land Act (R.S.C.V-4) or where, having had financial assistance under the Veterans' Land Act, are deemed by the Minister on termination of their Veterans' Land Act contracts or agreements to have derived thereunder either no benefits or benefits that are less than the amounts of the compensating adjustments or payments	5	2	4
Hospital Insurance Premiums			807
Hospital insurance compensation	605	590	568
Medical Premiums			207
Last Post Fund	575	566	513
Payments under the War Service Grants Act—			
Re-establishment credits	10	10	7
Repayments under section 15 of compensating adjustments made in accordance with the terms of the Veterans' Land Act	417	417	306
Returned soldiers' insurance actuarial liability adjustment	258	258	313
Veterans' insurance actuarial liability adjustment	986	986	1,053
Commonwealth War Graves Commission	620	616	647
	13,652	13,521	13,857
PENSIONS PROGRAM			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order. P.C. 45-8848 of November 22, 1944, which shall be subject to the Pension Act; Newfoundland special awards and burial grants—			
North West Field Force and General			5
The Flying Accidents Compensation Order	109	105	95
World War I	63,180	62,249	62,047
World War II	167,946	168,548	159,862
Civilians, World War II	776	782	756
Defence Forces—Peacetime services	6,245	6,019	5,434
Special Forces (Korea)	2,806	2,812	2,600
Newfoundland special awards	30	29	28
Burial grants	480	397	495
Gallantry awards—World War II and Special Force	28	28	28
Compensation for loss of earnings	50	37	27
	241,650	241,006	231,377
TREATMENT SERVICES PROGRAM			
Treatment and related allowances	3,096	2,723	2,603
VETERANS LAND ADMINISTRATION PROGRAM			
Grants to veterans settled on provincial lands in accordance with agreements with provincial governments under section 45 of the Veterans' Land Act (R.S.C. V-4), and grants to veterans settled on Dominion Lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under section 45 of the Veterans' Land Act—			
Provincial and Dominion land grants	40	10	21
Grants to Indian veterans settled on Indian reserve lands under section 46 of the Veterans' Land Act	10	3	7
Provision for reserve for conditional benefits, Veterans' Land Act	4,589	4,589	4,745
	4,639	4,602	4,773
Total	350,637	348,516	329,830

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Welfare Services Program	Pensions Program	Bureau of Pensions Advocates Program	Treatment Services Program	Veterans' Land Administration Program	Total
(1) Salaries and wages	5,202 4,905 <i>5,037</i>	8,007 7,923 <i>7,305</i>	4,237 4,069 <i>3,350</i>	1,113 1,080 <i>951</i>	59,717 62,773 <i>58,200</i>	5,755 5,521 <i>5,346</i>	84,031 86,271 <i>80,209</i>
(1) Other personnel costs	 14 <i>13</i>	 13 <i>9</i>	 1		 85 <i>127</i>		 98 <i>110</i> <i>149</i>
(2) Transportation and communications	240 264 <i>202</i>	480 605 <i>446</i>	361 312 <i>214</i>	40 36 <i>44</i>	1,376 1,447 <i>1,346</i>	487 501 <i>452</i>	2,984 3,165 <i>2,704</i>
(3) Information	15 17 <i>32</i>		1		5 3 <i>8</i>		20 21 <i>43</i>
(4) Professional and special services	237 274 <i>228</i>	1,324 497 <i>43</i>	285 318 <i>281</i>	12 4 <i>8</i>	23,149 22,194 <i>22,178</i>	645 542 <i>603</i>	25,652 23,829 <i>23,341</i>
(5) Rentals	60 109 <i>77</i>	25 21 <i>23</i>	20 19 <i>13</i>		170 180 <i>164</i>	3	275 332 <i>277</i>
(6) Purchased repair and upkeep	5 5 <i>5</i>	177 149 <i>155</i>	5 5 <i>5</i>	1 2	1,018 1,039 <i>969</i>	11 10 <i>10</i>	1,217 1,210 <i>1,144</i>
(7) Utilities, materials and supplies	89 86 <i>71</i>	31 45 <i>27</i>	24 23 <i>19</i>	8 4 <i>4</i>	10,219 10,981 <i>10,618</i>	19 27 <i>23</i>	10,390 11,166 <i>10,762</i>
(8) Construction and acquisition of land, buildings and equipment					6,733 4,138 <i>3,107</i>		6,733 4,138 <i>3,107</i>
(9) Construction and acquisition of machinery and equipment	9 33 <i>42</i>	26 110 <i>76</i>	20 95 <i>58</i>	11 17 <i>15</i>	1,879 2,161 <i>1,690</i>	15 24 <i>35</i>	1,960 2,440 <i>1,916</i>
(10) Grants, contributions and other transfer payments		100,852 100,185 <i>91,077</i>	241,650 241,006 <i>231,377</i>		3,096 2,723 <i>2,603</i>	4,651 4,602 <i>4,773</i>	350,249 348,516 <i>329,830</i>
(12) All other expenditures	12 9 <i>9</i>	1 1 <i>1</i>	1 1 <i>1</i>	1	55 47 <i>82</i>	41 51 <i>23</i>	111 109 <i>116</i>
(1-12) Total	5,869 5,716 <i>5,736</i>	110,936 109,549 <i>99,165</i>	246,603 245,850 <i>235,318</i>	1,186 1,143 <i>1,022</i>	107,502 107,768 <i>101,092</i>	11,624 11,281 <i>11,265</i>	483,720 481,307 <i>453,598</i>
(13) Less: receipts and revenues credited to the vote					30,470 36,571 <i>30,311</i>		30,470 36,571 <i>30,311</i>
Total net expenditures	5,869 5,716 <i>5,736</i>	110,936 109,549 <i>99,165</i>	246,603 245,850 <i>235,318</i>	1,186 1,143 <i>1,022</i>	77,032 71,197 <i>70,781</i>	11,624 11,281 <i>11,265</i>	453,250 444,736 <i>423,287</i>

Amounts in roman type are 1972-73 appropriations

Amounts in bold face type are 1972-73 expenditures

Amounts in italic are 1971-72 expenditures

Departmental Summary

(in thousands of dollars)

	Department	Working Capital Advance— Hospital Stores Account	Working Capital Advance— Manufacture of Remembrance Day Poppies	Veterans' Land Act Fund	Total
RECEIPTS—					
Budgetary—					
Charged to annual appropriations	438,416				438,416
Charged to statutory appropriations	6,320			4,268	10,588
Credited to appropriations	36,571				36,571
Credited to revenue	5,110		1		5,111
Non-budgetary—					
Sales by		4,157	474		4,631
Interest receipts				25,805	25,805
Loans from				70	70
Loan repayments				43,322	43,322
Total receipts	486,417	4,157	475	73,465	564,514
OUTLAYS—					
Budgetary—					
Operating	126,211	4,157	474		130,842
Capital	6,580			974	7,554
Grants, contributions and other transfer payments	348,516				348,516
Credited to revenue	5,110		1	25,805	30,916
Non-budgetary—					
Equity capital				48	48
Loan repayments				49,414	49,414
Total outlays	486,417	4,157	475	76,241	567,290
Net receipts or net outlays (—)	nil	nil	nil	—2,776	—2,776

Revenue

	1972-73	1971-72
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	25,808,471 48	23,736,271 42
B Refund previous years' expenditure . . .	2,813,503 70	4,425,556 76
C Miscellaneous	2,296,782 02	198,726 24
Total	<u>\$30,918,757 20</u>	<u>\$28,360,554 42</u>

1972-73

Details

Non-Tax Revenue—		
A Return on investments:		
Provincial and Dominion Lands	2,960	
Veterans' Land Act	<u>25,805,511</u>	25,808,471
B Refund of previous years' expenditure:		
Refunds and Recoveries in respect of:		
Pensions—grants and contributions	1,261,079	
War veterans allowances—grants and contributions	47,565	
Treatment services—operation and maintenance	240,268	
Treatment services—grants and contributions	8,658	
Veterans benefits—operation and maintenance	2,364	
Veterans benefits—grants and contributions	98,289	
Re-establishment credits from veterans to qualify them for Veterans' Land Act or training benefits	1,116,791	
Repayment student veterans' loans	644	
Department administration	671	
Miscellaneous (including Soldier Settlement and Veterans' Land Act \$14,203 79)	<u>37,175</u>	2,813,504
C Miscellaneous:		
Interest on student veterans' loans	533	
Receipt of compensation monies received under the provisions of Section 22 of the Pension Act	665	
Miscellaneous (including Soldier Settlement and Veterans' Land Act \$166,849 63)	<u>2,295,584</u>	2,296,782
Total		<u>\$30,918,757</u>

Appendix 1

Working Capital Advance—
Manufacture of Remembrance Day Poppies

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972
Inventories of raw materials, work in process and finished goods	\$222,299	\$219,487
LIABILITIES AND CAPITAL		
Working capital advance investments in inventories	\$222,299	\$219,487

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Balance, inventory at beginning of year	\$219,487	\$263,455
Increase or (decrease) in inventory during the year	2,812	(43,968)
Profit or loss (–) for the year (Exhibit A)	951	7,126
	\$223,250	\$226,613
Net profit credited to non-tax revenue	951	7,126
Balance inventory at end of year	\$222,299	\$219,487

NOTE: The debit balance of this account at any time not to exceed \$500,000

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Sales	\$474,498	\$470,681
Cost of sales—		
Inventory at beginning of year	219,487	263,455
Costs incurred during the year	476,359	419,587
	695,846	683,042
Inventory at end of year	222,299	219,487
	\$473,547	\$463,555
Profit or loss (–) for the year	951	7,126
Net profit transferred to non-tax revenue—return on investment	\$951	\$7,126

APPENDIX 2

Working Capital Advance—Hospital Stores Account

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972
Inventory, at cost	\$1,740,191	\$1,759,970
LIABILITIES		
Working capital advance	\$1,740,191	\$1,759,970

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Balance, inventory at beginning of year	\$1,759,970	\$1,864,304
Increase (decrease) in inventory during year	(19,779)	(104,334)
Net Profit or loss (–) for the year (Exhibit A)		
Balance, inventory, at end of year	\$1,740,191	\$1,759,970

Note—The debit balance in this account at any time not to exceed \$5,000,000

STATEMENT OF PROFIT AND LOSS
FOR YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1973	1972
Sales	\$4,156,758	\$4,099,900
Cost of sales		
Inventory at the beginning of the year	1,759,970	1,864,304
Costs incurred during the year	4,136,979	3,995,566
	5,896,949	5,859,870
Inventory at end of year	1,740,191	1,759,970
	4,156,758	4,099,900
Net profit or loss (–) for the year	nil	nil

Appendix 3

Veterans' Land Act Fund

TRANSACTIONS DURING THE FISCAL YEAR

ENDED MARCH 31, 1973

	Dr.	Cr.
Balance, March 31, 1972	533,015,441	
Re-payment of principal		43,322,247
Legislative reduction (Stat.) in sale prices ..		24,969
Write-off of active assets under Financial Administration Act, section 18, R.S., c.116, s.1.		15,534
Credit represented by previous years' cheques cancelled in the current year ...		70,222
Conditional benefits earned		4,227,309
Land, including permanent improvements, purchased in current fiscal year and sold to veterans and civilians	48,431,645	
Stock and equipment purchased in current fiscal year and sold to veterans	982,208	
Properties purchased for future settlement, including general construction	48,081	
Refunds of surplus to veterans (Stat. Sec. 24	974,151*	
Balance, March 31, 1973		535,791,245
	<u>\$583,451,526</u>	<u>\$583,451,526</u>

*The Veterans' Land Act c.280 R.S., as amended by c.19 Statutes of 1965 and c.V4 Statutes of 1970, provides for the refund to veterans of surpluses resulting from sales of properties over the amounts owing under the contracts with the Director, Veterans' Land Act. Such surplus refunds represent amounts that have been or will be included in the above credit item, "Repayment of principal".

SECTION 30

1972-73
PUBLIC ACCOUNTS

Comparative Statements of Accounts Receivable

CONTENTS

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Comparative statement of accounts receivable by department and agency.....	30·2
Notes to statements of accounts receivable.....	30·4
Deletions from accounts receivable by department and agency.....	30·6

Comparative Statement of Accounts Receivable

	at March 31, 1972					at March 31, 1973							
	Current Year		Previous Years			Current Year		Previous Years					
	Collectible	Uncol- lectable	Collectible	Uncol- lectable	Other	Collectible	Uncol- lectable	Collectible	Uncol- lectable	Other			
DEPARTMENTS AND AGENCIES	Inter-de- partmental	Other	Inter-de- partmental	Other	Total	Inter-de- partmental	Other	Inter-de- partmental	Other	Total			
AGRICULTURE.....	101	1,140,183	3,869	467,733	34,510	1,646,396	1,188	559,515	2,133	582,702	715	1,146,253	
COMMUNICATIONS—													
Department.....	12,548	16,901		1,666	400	31,515	15	84,576		1,352	81	86,024	
Canadian Radio-Television Commission.....	3,044	132	20	890	4,086	71	221	17	143		461	467	
	15,592	17,033	20	2,556	400	35,601	86	84,797	11	1,495	81	86,487	
CONSUMER AND CORPORATE AFFAIRS.....	1,758	160,270	5,614		6,574	174,216	1,893	267,369		1,294	19,905	290,461	
ENERGY, MINES AND RESOURCES—													
Department.....	11,847	107,754	54	15,626	1,073	136,354	11,299	63,859	2,341	14,408	742	92,649	
National Energy Board	164				164			103			103		
	12,011	107,754	54	15,626	1,073	136,518	11,299	63,962	2,341	14,408	742	92,752	
ENVIRONMENT.....	31,941	1,317,860*	14	149,937	1,456	1,501,208	60,809	921,518	275	333,154	4,120	1,319,876	
EXTERNAL AFFAIRS—													
Department.....	5,179*	166,117*	113*	1,816,832*	14,928*	2,004,187*	85,569	299,308	2,665	4,354	1,917,786	12,157	2,321,839
Canadian International Development Agency	707,079			54,872	36,976	798,927		679,832	60	54,040	21,794	755,726	
	5,179	873,196	113	1,871,704	51,904	2,803,114	85,569	979,140	2,725	4,354	1,971,826	33,951	3,077,565
FINANCE—													
Department (Note A).....	3,813,892	513,143	2,229	42,520	6,878,816	11,250,600	8,589,442		2,229	14,524,935	1,169,638	24,286,244	
Auditor General.....	21,425				70	21,495	24,085			24,085		23,967	
Insurance.....	32				32		13,484			2,190	8,293		
Tariff Board.....	28				28								
	3,835,377	513,143	2,229	42,520	6,878,886	11,272,155		8,627,011		2,229	14,527,125	1,177,931	24,334,296
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT.....	75,301	959,872	16,050	340,462	473,417	1,895,102	8,123	831,649	40,046	668,988	430,044	1,991,846	
INDUSTRY, TRADE AND COMMERCE—													
Department (Note B).....	9	3,183	3,353	4,687	1,797	13,029	1,929,287	3,054	1,350,815		3,283,156		
Statistics Canada.....	344	19,068	13,381	18,789	53,282	17,202	46,972	1,772	14,151		17,745	97,842	
	353	22,251	3,353	16,268	20,586	66,311	17,202	1,976,259	1,772	3,054	1,364,966	17,745	3,360,998
JUSTICE.....	13,266	64	402	4,328	201	18,261	17,411	661		4,673	3,389	309	26,443
LABOUR—													
Department.....		3,126		915		4,041		2,742	10		10	2,762	
Information Canada.....	24,786	208,550	2,779	7,150		243,265	46,538	263,103		1,467	4,829	2,877	318,814
MANPOWER AND IMMI- GRATION—	24,786	211,676	2,779	8,065		247,306	46,538	265,845	10	1,467	4,829	2,887	321,576
Department (Note C).....	345,335	325,071	25,666	21,976	969,252	1,341,965	694,210		118,770	203,298	1,081,027	2,097,305	
NATIONAL DEFENCE.....		3,920,917	32	9,794,417	37,664	14,098,365	1,080,723	12,162,221	41	26	9,780,977	10,556	23,034,544
NATIONAL HEALTH AND WELFARE.....	279,610	3,685,707	16,382	2,846,690	696,721	7,525,110	115,078	4,728,089	65,201	403	1,173,930	825,986	8,908,687

NATIONAL REVENUE— Customs & Excise (Note D)..... Taxation (Note E).....	1,114,232 89,876,771 1,114,232	10,075,040 89,876,771 99,951,811	76,187 52,263 128,450	5,709,227 395,814 401,525,403	2,437,667 20,571,450 22,955,117	19,412,353 406,260,660 325,073,013	602 10,945 11,547	7,660,265 83,704,745 91,365,010	98,085 11,638 109,723	5,792,115 436,391,016 442,183,131	1,674,094 26,698,119 28,372,213	15,225,161 546,816,463 562,041,624
PARLIAMENT— The Senate..... House of Commons.....	6,302 6,302	217 217		3,634 3,634	36 36	11,873 11,909	1,460 1,460	459 459		303 6,235 1,409	9,563 6,538	303 9,563 1,409
POST OFFICE.....		59,937		14,492	42,935	117,364	1,639	87,968	886	949	43,415	139,630
PRIVY COUNCIL— Privy Council Office..... Chief Electoral Officer..... Public Service Staff Relations Board.....	1,292	837		1,113	448	3,690	242	21,803		215		22,260
PUBLIC WORKS (Note F).....	513,555	568,579	1,226	289	3,856,235	188,841	5,128,725	331,884	816,405	1,452	23,448	10,225,119
REGIONAL ECONOMIC EXPANSION (Note G).....		118,638	18	2,146,569	251	2,265,476	4,998	4,500,052		1,979,895	625	6,485,570
SCIENCE AND TECHNOLOGY— Science Council of Canada.....		255										
SECRETARY OF STATE— Department..... National Library..... National Museums..... Public Archives..... Public Service Commission.....	575 4,025 2,745 4,456 7,776	31,105 614 5,489 3,004 44,237	3 3 3	1,768 83 742 292 2,885	2,799 44 412 29 3,284	35,672 1,316 5,182 8,555 58,185	1,690 6,139 3,380 10,872 22,081	80,198 3,029 9,672 5,965 101,847		30,932 4,820 1,056 141 695 32,925		111,130 16,867 9,486 14,550 156,853
SOLICITOR GENERAL— Correctional Services..... Royal Canadian Mounted Police.....	109,888 98 109,966	72,993 708,424 781,417		2,762 30,172 32,934	113 134 247	200,617 742,030 942,647	118,972 1,090,529 1,166,214	75,685 6,228 6,257	29	10,367 28,625 38,992		205,053 1,126,954 1,572,132,007
SUPPLY AND SERVICES— Department.....	20,678	188,373	113	254,974	1,977	466,115	25,660	365,762		24,870		416,292
TRANSPORT— Department..... Canadian Transport Commission.....	300,352 300,352	4,575,817 4,575,854	16,441 16,441	550,207 560,308	44,921 44,943	5,524,900 5,535,060	59,766 59,766	5,331,983 5,332,259	14,999	446,461	61,011	5,914,234
TREASURY BOARD— Department..... National Research Council.....	37,853 37,853	82,162 174,644 256,806	327* 327	34,439 11,912 46,351	215 7,906* 8,121	116,816 232,642 349,458	164,012 24,145 24,145	164,012 408,465	487 487	113,566 5,759 119,325	215 215	277,793 274,869 552,662
URBAN AFFAIRS— Ministry of State.....												55
VETERANS AFFAIRS— Department..... Soldier Settlement and Veterans' Land Act.....	6,315 652 6,967	5,412,197 5,412,197	2,288 2,288	3,410,920 3,412,166	249,492 249,492	9,082,507 9,084,405	1,056 1,620	5,932,660 5,932,660	14,858	1,295	3,829,748	10,224,125
Total.....	2,924,226	128,536,389	713,346	116,287,427	439,346	32,668,336	592,397,930	2,051,976	142,263,883	379,646	58,680,990	32,511,160

*Amends reporting in 1971-72 Public Accounts.

Notes to Statements of Accounts Receivable

NOTE A—FINANCE

An amount of \$2,229 included in previous years—collectable—inter-departmental covers fines levied under the former War-time Prices and Trade Board which were paid to certain courts and not remitted to the Receiver General pending a decision by the Department of Justice as to their disposition.

NOTE B—INDUSTRY, TRADE AND COMMERCE

The total under current year—1973—does not include an undetermined amount due from Collins Radio Co. of Canada Ltd. under the D.I.P. Program.

NOTE C—MANPOWER AND IMMIGRATION

Summary Statement of Memoranda Accounts Receivable maintained as at March 31, 1973, which have not been recorded in the Fiscal Accounts of the Government.

Adjustment Assistance to Immigrants.....	\$	84,964
Overpayments—Canada Manpower Mobility Program.....		36,306
Advances to Distressed Canadians.....		4,599
Czechoslovakian Student Loans.....		57,063
Overpayments—Canada Manpower Training Program.....		1,025,756
Passage Loans to Canadian Citizens and Settlers.....		105,327
Salary Overpayments.....		9,424
Interest Receivable.....		260,607
Overpayments—Local Initiatives Program.....		380,621
Miscellaneous.....		132,638
		<u>\$2,097,305</u>

The total receivables amounted to \$15,225,161 and consisted of:

	Excise	Customs	Total
Active and Collectable.....	\$ 4,364,407	\$3,217,443	\$7,581,850
This amount represents current debts and debts on which collection action is presently being taken and represents 8,552 accounts.			
Doubtful—under appeal.....	1,377,066	765,003	2,142,069
Included in this amount are 1,051 accounts which have been appealed, sent for legal opinion, or show little prospect of being collected although collection action has not yet been completed.			
Insolvencies.....	3,579,397	149,666	3,729,063
There are 753 accounts classified as insolvent and these include bankruptcies, proposals in bankruptcy, companies under the Winding-Up Act and other forms of liquidation which are awaiting final court discharge.			
Uncollectable.....	1,288,994	483,185	1,772,179
These are debts where all avenues of collection have been exhausted and are in the process of being submitted for deletion. There are 2,496 such debts.			
	<u>\$10,609,864</u>	<u>\$4,615,297</u>	<u>\$15,225,161</u>

NOTE D—NATIONAL REVENUE—CUSTOMS and EXCISE

Not included in the statement is a contingent receivable estimated at \$1,200 for duty resulting from failure to meet the requirements of the law in connection with the importance of motor vehicle parts, having particular reference to the automotive programs. This estimate consists of only one case where the department has ascertained that the company has not fully complied with the conditions specified.

NOTE E—NATIONAL REVENUE—TAXATION

The total receivables amounted to \$546,816,463 and consisted of:

	Collectable		Uncollectable		Total	
	Number	Amount	Number	Amount	Number	Amount
By Classification:						
Income Tax—						
Individuals—						
Deductions at source.....	34,761	32,726,620	1,700	5,072,317	36,461	37,798,937
Other Collections.....	413,639	289,606,413	9,701	15,661,089	423,340	305,267,502
Deferred Tax.....	2,375	3,467,579	3	430	2,378	3,468,009
Corporations.....	16,173	158,304,787	400	5,723,727	16,573	164,028,514
Non-resident.....	1,054	6,363,238	66	163,422	1,120	6,526,660
Estate tax.....	886	28,625,790	11	87,387	897	28,713,177
Provincial succession duty and gift tax.....	47	976,653			47	976,653
Sundries.....	212	35,626	41	1,385	253	37,011
	469,147	\$520,106,706	11,922	\$26,709,757	481,069	\$546,816,463

	Number of Accounts	Total
By collection status (in thousands of dollars):		
Current assessments:		
Assessed since January 1, 1973 (All categories including Under Appeal, Bankrupt, etc.).....	108,396	83,684
Deferred Tax*.....	2,378	3,468
Non-current assessments:		
Assessed in prior years		
Under appeal.....	3,394	200,620
Segregated uncollectable.....	11,850	26,697
Bankrupts.....	6,275	22,034
Others:		
(a) Under arrangement.....	90,046	56,854
(b) Under definite action.....	22,702	32,599
(c) Not under definite action.....	76,734	94,356
(d) Minor balance.....	159,041	6,467
Sundries.....	253	37
	481,069	\$ 546,816

*Under Section 13 of the Income War Tax Act 1943-44, c.14, taxes were assessed which need not be paid until the death of the taxpayer.

NOTE F—PUBLIC WORKS

Under the heading of Previous Years Collectible—Other—
March 31, 1973 are included the following deferred accounts:

Electric Reduction of Canada Ltd.....	\$3,002,526
Gullbridge Mines Ltd.....	220,267
Gulf Oil Canada Ltd.....	5,173,384
St. Maurice River Drive Co. Ltd.....	48,699
Ottawa Civil Service Recreation Assoc.....	11,320
Upper Ottawa Improvements Co.....	81,057
	<u>\$8,537,253</u>

Under the heading of Previous Years Collectible—Interdepart-
mental is included:

Public Service Commission.....	\$ 23,448
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Under the heading of Current Year Collectible—Other is in-
cluded:

Gullbridge Mines Ltd.—Capital.....	\$ 15,877
Interest.....	13,873
Total amount due at March 1, 1973.....	<u>29,750</u>

Under the heading of Current Year Collectible—Interdepart-
mental is included:

Computer Services Bureau.....	\$ 281,589
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NOTE G—REGIONAL ECONOMIC EXPANSION

The unmatured principal for sale agreements at the Bow River
Projects totals \$278,909, and for the South West Saskatchewan
Irrigation Projects, \$189,277.

DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1972-73

DEPARTMENT OR AGENCY	Number of Items	Amount	Authority
AGRICULTURE.....	158	\$ 32,134	Sec. 18, Financial Administration Act
COMMUNICATIONS.....	3	415	Deletions of Debts Regulations
CONSUMER AND CORPORATE AFFAIRS— Department.....	74	2,783	Sec. 18, Financial Administration Act
ENERGY, MINES and RESOURCES.....	400	3,068	Sec. 18, Financial Administration Act
ENVIRONMENT.....	14	835	Sec. 18, Financial Administration Act
EXTERNAL AFFAIRS— Department.....	316	11,623	Sec. 18, Financial Administration Act
Canadian International Development Agency.....	2	50	Sec. 18, Financial Administration Act
FINANCE— Department.....	1	303	Sec. 18, Financial Administration Act
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT.....	96	24,595	Sec. 18, Financial Administration Act
	6	96,057	Vote 5b
	1	5,372	Vote 20b
INDUSTRY, TRADE AND COMMERCE— Statistics Canada.....	105	2,954	Sec. 18, Financial Administration Act
LABOUR— Department.....	11	347	Sec. 18, Financial Administration Act
Information Canada.....	105	3,759	Sec. 18, Financial Administration Act
MANPOWER AND IMMIGRATION— Department.....	1,390	35,250	Sec. 18, Financial Administration Act
Unemployment Insurance Commission.....	137	3,819	Sec. 18, Financial Administration Act
NATIONAL DEFENCE.....	423	28,858	Sec. 18, Financial Administration Act
NATIONAL HEALTH AND WELFARE.....	193	9,986	Sec. 18, Financial Administration Act
NATIONAL REVENUE— Customs and Excise.....	410	462,853	Sec. 18, Financial Administration Act
	53	77,973	Bankruptcy Act
	93	2,403,446	Vote 1b
Taxation.....	8,346	3,915,099	Sec. 18, Financial Administration Act
	2,417	2,733,530	Bankruptcy Act
	296	12,023,505	Vote 5b
POST OFFICE.....	295	10,430	Sec. 18, Financial Administration Act
PRIVY COUNCIL— Privy Council Office.....	15	728	Sec. 18, Financial Administration Act
PUBLIC WORKS.....	551	44,656	Sec. 18, Financial Administration Act
	1	8,201	Vote 20b
	2	159,368	Vote 25b
SECRETARY OF STATE— Public Archives.....	71	636	Sec. 18, Financial Administration Act
SOLICITOR GENERAL— Correctional Services.....	14	828	Sec. 18, Financial Administration Act
TRANSPORT.....	3,420	56,627	Sec. 18, Financial Administration Act
	3	16,782	Vote 5b
TREASURY BOARD— Department.....	4	1,907	Sec. 18, Financial Administration Act
National Research Council.....	147	5,349	Sec. 18, Financial Administration Act
	1	7,906	Vote 25b
VETERANS AFFAIRS.....	280	161,113	Sec. 18, Financial Administration Act
	2	14,905	Vote 5b
	1	11,218	Vote 45b
	19,857	\$22,379,268	

SECTION 31

1972-73
PUBLIC ACCOUNTS

Professional and Special Services

(Payments by services with individual payments
of \$2,000 or over)

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PROFESSIONAL AND SPECIAL SERVICES

(Payments by services with individual payments of \$2,000 or over)

AGRICULTURE

ADMINISTRATION PROGRAM

Audit Services \$28,322—Government of Canada—Department of Supply and Services Ottawa Ont \$21,996.

Clerical and Stenographic Assistance \$14,155—Office Overload Co Ltd Ottawa Ont \$11,187, Triangle Personnel Ltd Guelph Ont \$2,968.

Commissionaire Services \$43,121—Canadian Corps of Commissionaires Ottawa Ont \$22,422 and Hamilton Ont \$20,699.

Data Processing Services \$1,300,281—Alphatext Systems Ltd Ottawa Ont \$40,751, J H Bjerring Vancouver BC \$6,607, Computel Systems Ltd Ottawa Ont \$439,406, Computer Sciences Canada Ltd Montreal Que \$30,061, Computer Sciences Canada Ltd Don Mills Ont \$2,825, Computer Sciences Canada Ltd Calgary Alta \$22,915, Computer Services Bureau Ottawa Ont \$7,562, Data Logic Canada Ltd Ottawa Ont \$8,100, Data Processing Systems Ltd Lethbridge Alta \$4,067, Government of Canada—Department of Environment Downsview Ont \$2,272 and Regional Economic Expansion Regina Sask \$2,173, IBM Canada Ltd Don Mills Ont \$131,677, Maritime Computers Ltd Halifax NS \$13,398, Multiple Access Ltd Don Mills Ont \$3,028, SDI Associates Ltd Toronto Ont \$10,979, Sperry Rand Canada Ltd Mississauga Ont \$499,168, Systems Dimensions Ltd Ottawa Ont \$3,433, Université de Sherbrooke Sherbrooke Que \$2,686, University of British Columbia Vancouver BC \$7,860, University of Saskatchewan Saskatoon Sask \$18,201.

Design and Graphic Art \$2,290—D Miller Ottawa Ont \$2,290.

Hospitality \$13,654—Parliamentary Restaurant Ottawa Ont \$3,647.

Land Transfer Services \$9,233—Farm Credit Corporation Ottawa Ont \$9,233.

Management Consultants and Contract Research \$127,937—G C Adams Ottawa Ont \$3,700, Peter Coulson Sand Lake Man \$2,396, J Craddock Winnipeg Man \$4,069, Government of Canada—Department of Supply and Service—Bureau of Management Consulting Ottawa Ont \$11,280, W B Downey Coulter Man \$2,980, Info Results Ltd Toronto Ont \$11,000, L Kreuter Associates Dumont NJ USA \$8,027, A Lacasse Uganda Africa \$4,746, Roger G Mauldon Guelph Ont \$3,600, H R McGrogan Ottawa Ont \$3,163, J A McMillan Winnipeg Man \$4,500, E W Moore Ottawa Ont \$3,500, T W Patmore Pipestone Man \$3,266, M E Pringle Ottawa Ont \$5,000, W A Rabe Alexander Man \$2,180, Dr Gabriel S Saab Montreal Que \$6,313, University of Guelph Guelph Ont \$12,900, University of Manitoba Winnipeg Man \$3,960, University of Saskatchewan Saskatoon Sask \$2,000, Urwick Currie and Partners Ltd Montreal Que \$24,201.

Public Relations \$59,738—Ronald F Gadsby Vancouver BC \$2,000, Agravoice Production Ltd Edmonton Alta \$56,001.

Snow Removal \$5,000—Choctaw Construction Ltd Ottawa Ont \$5,000.

Training and Educational Services \$18,994—Government of Canada—Public Service Commission Ottawa Ont \$18,994.

Tuition \$171,857—Berlitz School of Languages Ottawa Ont \$142,827.

Other Types of Services \$147,875.

RESEARCH PROGRAM

Analysts' Fees \$5,484.

Artificial Insemination Services \$11,014—Florent Dion Lennoxville Que \$2,678.

Chick Sexing \$5,516—J H Nishikihama Trenton Ont \$3,787.

Commissionaire Service \$167,534—Canadian Corps of Commissionaires Ottawa Ont \$167,534.

Data Processing Service \$2,347.

Education Development and Training \$46,519.

Garbage Removal Service \$14,757—Capital Sanitation Ltd Ottawa Ont \$5,400.

Janitor Services \$216,342—Brandon City Janitorial Service Brandon Man \$5,915, Cleanse All Products Penticton B C \$14,000, Devries Services Vineland Ont \$10,376, Diamond Cleaning Service Belleville Ont \$5,520, Alan Dickson Charlottetown P E I \$2,160, Empire Cleaning Service Ltd Regina Sask \$2,291, Franziska Wormsbecker Kamloops B C \$3,300, Heinz Serziko Saskatoon Sask \$30,000, Hilda Soron Saskatoon Sask \$17,942, Johnston Cleaners Ltd St John's Nfld \$5,367, Wallace Johnstone Fredericton N B \$16,225, Little Mermaid Cleaning Service Vancouver B C \$12,282, Lussier Window Cleaning St Jean Que \$6,600, Modern Building Windsor Ont \$19,884, Morden Building Cleaning Winnipeg Man \$33,766, Norfolk Maintenance Service Simcoe Ont \$4,752, Sanitation Gina Inc Quebec Que \$9,860, The Maintenance Man Charlottetown P E I \$6,480, Zippee Building Maintenance Chilliwack B C \$5,784.

Laundry Dry Cleaning and Related Services \$29,111—Sunshine Uniform Supply Ottawa Ont \$7,851.

Management Consultants and Contract Research \$10,490.

Official Hospitality \$3,305.

Other Scientific Services \$211,689.

School Teachers' Salaries \$10,283—Mrs L Kroker Lethbridge Alta \$10,283.

School Tuition for Children of Government Employees \$2,652.

Snow Removal Services \$11,800—Choctaw Construction Co Ltd Ottawa Ont \$11,800.

Supervisor Construction Projects \$13,323—P Snoddy Kapuskasing Ont \$8,888, R Cain Beaverlodge Alta \$4,435.

AGRICULTURE—Continued

Veterinary Service \$19,456.

All Other Types of Services \$93,610.

PRODUCTION AND MARKETING PROGRAM

Analyst's Services \$3,366—IBM Canada Ltd Don Mills Ont \$2,792.

Clerical and Stenographic Staff Assistance \$20,152—Miss Stacey Personnel Ottawa Ont \$9,141, Office Overload Co Ltd Ottawa Ont \$6,213, Personnel Pool Ottawa Ont \$4,798.

Commissionaire Services \$16,466—Canadian Corps of Commis-sionaires Ottawa Ont \$16,466.

Consultant Services \$30,019—Joseph J Richter Edmonton Alta \$3,750, C L Sibbald Agric-Business Ltd Calgary Alta \$26,269.

Education Development and Training Services \$46,706—Government of Canada—Public Service Commission Ottawa Ont \$33,824.

Housing Feed and Care of Birds for Blood Typing Studies \$18,674—Sterling McEwen North Gower Ont \$18,674.

Laundry Services \$38,984.

Scientific Services \$4,533—D Karr Victoria BC \$2,131.

Services Required for the Grassland Incentive Program \$621,803—Mike Aberle Seven Persons Alta \$5,108, Doris Mary Allan North Battleford Sask \$2,333, Leonard K Anderson Radville Sask \$4,774, Paulette Anderson Regina Sask \$2,999, Lillian M Ast Regina Sask \$4,430, Melvin R Awrey Roland Man \$2,424, Linda J Barry Kipling Sask \$3,723, Sandra Jane Bartlett Regina Sask \$2,327, Raymond Julius Beres Regina Sask \$4,629, Janet Biggin Regina Sask \$5,012, John Bogdanek Eaglesham Alta \$2,087, Howard Ernest Buchan Regina Sask \$4,859, Gwen Burwell Regina Sask \$3,383, Stanley L Byrtus Athabasca Alta \$2,362, Sharon M Cochrane Regina Sask \$4,920, John Herbert Cody Sylvan Lake Alta \$2,462, June M Deaust Regina Sask \$4,752, Dianne C Dibble St Catharines Ont \$2,552, Norman C Douglas Regina Sask \$4,419, Patricia C Downie Regina Sask \$5,003, Eileen Mary Duke Humboldt Sask \$2,528, Leslie A Duke Regina Sask \$4,889, Leslie J Fay Regina Sask \$4,953, Sherry Green Regina Sask \$2,765, Wayne L Harmatiuk Regina Sask \$4,760, Gordon MacDonald Hay Austin Man \$2,379, Heather Ann Herbert Winnipeg Man \$2,373, George L Hennrickson Regina Sask \$4,889, Dianne F Herasymuk Regina Sask \$4,979, Georgina F Hubbs Regina Sask \$4,986, Margo L Huber Regina Sask \$4,954, Deborah A Hubick Regina Sask \$3,977, Nickoli Kanda Bay Tree Alta \$2,500, Bruce A J Kelln Regina Sask \$4,368, Frank J Kleefeld Regina Sask \$3,929, Gary P Klein Regina Sask \$4,845, Louise F Kovatch Regina Sask \$3,843, Edward Krowchenko Saskatoon Sask \$5,452, Margaret Jean Lamb Portage la Prairie Man \$2,574, Darlene A Lewko Regina Sask \$4,374, George B Lynch Regina Sask \$4,109, Heather Mac Gowan Regina Sask \$4,059, Archie James McCurdy Regina Sask \$2,119, Richard Mac Donald Regina Sask \$4,715, Bryan E Marwalski Regina Sask \$4,660, Jacqueline M Meyer Regina Sask \$5,038, Michael E Mohan Eston Sask \$2,803, Carmelle L Mondor Willow Bunch Sask \$4,945, Edith C Moore Regina Sask \$4,875, Sheryl Lynn Mumby Regina Sask \$3,360, Maxine E Murray Langenburg

Sask \$4,740, Karen Margaret Nordwick Swift Current Sask \$2,673, Lucy M Oremba Esterhazy Sask \$4,251, Donna Anne Pardon Estevan Sask \$2,373, Katherine Patron Regina Sask \$5,059, Darlene L Pelletier Rosetown Sask \$2,341, Stanley J Perka Round Hill Alta \$5,211, Beverly J Pettapiece Regina Sask \$4,647, Richard W Phillips Regina Sask \$5,078, William M Reay Red Deer Alta \$2,643, Dianne C Reiten Regina Sask \$4,623, Gail R Rotheisler Regina Sask \$4,643, Nick J Sarchuk Saskatoon Sask \$2,001, Paul Frank Schau Teepee Creek Alta \$4,795, Arline A Schick Regina Sask \$4,748, Sherry A Schick Regina Sask \$4,725, Richard D Selinger Lajord Sask \$4,117, Angela K Singh Regina Sask \$4,863, Judith R Staranchuk Regina Sask \$4,784, Barbara J Stewart Estevan Sask \$4,939, Janet E Stowe Govan Sask \$4,942, Paul Sutherland Regina Sask \$4,216, John Syrnuk Hines Creek Alta \$3,009, Jean A Thomson Alameda Sask \$4,828, Shirley Ann Thomson Regina Sask \$4,772, Hildegard Tiefenbach Regina Sask \$2,357, Janice Dee Tissington Grande Prairie Alta \$2,273, Margaret Mary Trueman Red Deer Alta \$2,419, Elizabeth A Uhren Regina Sask \$3,348, Karen G Ullrich Regina Sask \$3,309, Dianne J Ulmer Lumsden Sask \$4,752, Barbara J Ursulescu Regina Sask \$4,934, Peter A Vanjoff Regina Sask \$4,638, Phillip Norman Walsh Regina Sask \$2,787, Walter Warshawski St Albert Alta \$2,013, Donna Werbowetsky Regina Sask \$3,278, Joyce L Wilde Regina Sask \$4,886, Betty Maxine Wiles Ogema Sask \$2,166, Dianne E Wolbaum Moose Jaw Sask \$4,545, Theodore E Zahorski Regina Sask \$4,998, Candace Zborowski Regina Sask \$4,951, Mona Mary Zubersky Coaldale Alta \$2,309.

Other Types of Services \$57,692.

HEALTH OF ANIMALS PROGRAM

Boarding House Operations \$8,700—Mrs Maurice Boulanger Montmagny Que \$8,700.

Cattle Backtagging for Brucellosis Control \$231,977—Alberta Livestock Co-op Calgary Alta \$2,556, B C Livestock Producers Co-op Kamloops B C \$3,020, P B Bernard Bagot Que \$2,500, G Brooks Lethbridge Alta \$4,956, B Byrne Lloydminster Sask \$2,876, Milko Cmoc Yorkton Sask \$2,474, Co-operative Federe du Quebec Que \$2,655, R D Cowie Medicine Hat Alta \$2,447, Encans d'Animaux de Quebec Lewis Que \$4,408, Encans de la Ferme Inc Bagot Que \$2,324, H Ferris Swift Current Sask \$2,860, H Fleury Montreal Que \$7,576, F L Frank Brandon Man \$3,485, G Gillis Swift Current Sask \$3,084, J C Hunter Langley B C \$2,923, Kitchener Stock Yards Co Kitchener Ont \$5,620, Leo's Livestock Exchange Ottawa Ont \$2,338, Marche d'Animaux Talbot Inc Princeville Que \$4,042, R W McGuire Stonewall Man \$9,009, Newton & McConvey Ltd Toronto Ont \$3,303, J W Short Spruce Home Sask \$4,860, Saskatchewan Wheat Pool North Battleford Sask \$4,363, United Co-op of Ontario Toronto Ont \$2,951.

Char Services \$16,234—Boyd Janitor Services Guelph Ont \$2,880, Mount Allison University Sackville N B \$2,645.

Clerical and Stenographic Staff Assistance \$2,773—Manpower Business Services Ottawa Ont \$2,773.

Education Development and Training Services \$4,863.

Laboratory Test Services \$38,647—Animal Virus Research Institute Purbright Surrey England \$38,647.

Laundry and Related Services \$202,625.

AGRICULTURE—Concluded

Official Hospitality \$2,990.

Other Scientific Services \$9,555—University of Guelph Guelph Ont \$7,958.

Services in Connection with Quarantine and Importation of Animals into Canada \$651,850—Cofranimex Paris France \$489,396, Monsieur Le Tresorier Payeur Iles St Pierre et Miquelon \$157,423, Henry Moraze Iles St Pierre et Miquelon \$5,031—All Expenditures recoverable from importers.

Technician Services for Taking Blood Samples \$112,966—D Anderson Richard Sask \$2,159, J Block Borden Sask \$2,871, R Dumont Rouyn-Noranda Que \$2,784, J F Ettling Port Colborne Ont \$5,532, B J Fritz Regina Sask \$2,487, R Louch New Liskeard Ont \$2,058, J A Morris Gladstone Man \$2,660, J G Robinson Carberry Man \$3,913, W Simpson Shanty Bay Ont \$2,063, A D Swanton Dauphin Man \$3,480, L B Thiels Dauphin Man \$2,964, R Westhorpe Eddystone Man \$2,852.

Training of Dogs for Inspection \$10,631—Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$10,631.

Veterinary Services \$176,251—J M Barrette Sutton Que \$3,990, R Baril Nicolet Que \$2,912, R Beauchemin Montreal Que \$9,646, J Belanger Levis Que \$4,648, A Berleur Iberville Que \$2,464, T J Colbert Dauphin Man \$3,508, P Cusson Ste Madeleine Que \$4,256, D Dockstader Chesterville Ont \$11,004, J R Dubuc Lotbinière Que \$3,722, J P Dusseault St Hyacinthe Que \$2,800, C C Fleming Barrie Ont \$2,014, R J A Girard Ste Foy Que \$3,360, J Gosselin St Jean Que \$3,696, H K Hollatz Elmira Ont \$2,366, T J Lawson Carman Man \$5,026, R Leach Swan River Man \$4,116, F Lamoureux Montreal Que \$5,886, C Leonard St Hermas Que \$2,016, A Marchessault Bagot Que \$3,052, L Parent Lotbinière Que \$2,212, D Piette St Foy Que \$4,129, M Prychidko Winnipeg Man \$5,536, J W Vander Wekken Iroquois Falls Ont \$3,024, M Vlahovick Ashern Man \$2,658, P A Weetman Truro N S \$2,128, H Zuege Edmonton Alta \$2,958.

Other Types of Services \$55,986.

CANADIAN GRAIN COMMISSION

Commissionaire Services \$2,254.

Consultant Services \$21,750—J J Harris Winnipeg Man \$21,750.

Education Development and Training Services \$5,164.

Janitorial Services \$4,525.

Laundry and Other Related Services \$3,121.

Registration and Cancellation Fees \$13,735.

Other Types of Services \$6,627.

CANADIAN DAIRY COMMISSION

Audit Services \$80,000—Government of Canada—Department of Supply and Services Ottawa Ont \$80,000.

Clerical and Stenographic Staff Assistance \$5,893—Office Overload Co Ltd Ottawa Ont \$5,068.

Consultant Services \$18,055.

Other Types of Services \$4,132.

CANADIAN LIVESTOCK FEED BOARD

Clerical and Stenographic Staff Assistance \$5,277—Office Overload Co Ltd Ottawa Ont \$4,120.

Contract Services \$29,723—University of Guelph Guelph Ont \$7,800, University of Sherbrooke Sherbrooke Que \$6,923, George Winter Vancouver B C \$15,000.

Other Types of Services \$2,958.

COMMUNICATIONS

Cleaning Services by Contract \$109,398—André Blouin Ottawa Ont \$3,005, Government of Canada—Department of Transport Ottawa Ont \$2,794, Lionel Poirier St Lambert de Levis Que \$4,000, Sanco Ltd Ottawa Ont \$93,841, Superior Cleaning Ottawa Ont \$3,578.

Clerical and Secretarial Services \$68,616—DOT Personnel Services Toronto Ont \$3,734, Miss Stacey Personnel Ottawa Ont \$22,963, Office Overload Co Ltd Winnipeg Man \$4,316, Ottawa-Hull Bilingual Personnel Ltd Hull Que \$9,124, Personnel Pool Ottawa Ont \$24,518.

Contract Services \$1,338,301—Adga Ltd Ottawa Ont \$5,676, Artawa Ltd Ottawa Ont \$22,923, Baker Lake Settlement Council Baker Lake NWT \$2,823, Jacques Beauchesne Montreal Que \$3,960, R Beaulieu Ottawa Ont \$11,656, Bell Canada-Northern Electric Research Ltd Ottawa Ont \$13,500, A D Cameron Ottawa Ont \$8,236, Canadian Pacific Railway Co Telecommunications Dept Montreal Que \$16,962, Carleton University Ottawa Ont \$4,880, Consumer's Association of Canada Ottawa Ont \$16,520, Parke L Davis Toronto Ont \$5,951, D C F Systems Ltd Toronto Ont \$23,860, Digital Methods Ltd Ottawa Ont \$211,186, John Doherty and Co Ltd Ottawa Ont \$9,418, E D A Electronics Ltd Ottawa Ont \$2,846, Foster Design Wichita Kansas USA \$43,645, Mrs Susan Gilchrist Ottawa Ont \$4,515, E Ginn Moncton N B \$2,150, Mangal Sen Gupta Ottawa Ont \$2,526, W C Hopkins Moncton N B \$2,200, Frank Howard Ottawa Ont \$5,000, Hughes Aircraft Co Culver City Cal USA \$3,907, The Industrial Research Institute University of Waterloo Waterloo Ont \$3,345, Laffoon Belair and Associates Ottawa Ont \$11,520, Mme Andrée Lathuillier Sutton Que \$2,360, Roger Le Clerc Magog Que \$4,500, Mrs Rita Leroux Hull Que \$2,350, Arthur D Little of Canada Ltd Toronto Ont \$28,406, Maritime Telegraph and Telephone Co Ltd Halifax N S \$15,938, Ian Martin Associates Ltd Toronto Ont \$12,912, Operation's Research Industries (ORI) Ltd Ottawa Ont \$71,647, Frank Peluso Sioux Lookout Ont \$2,645, Jacques Poisson Rosemere Que \$16,036, Quasar Systems Ltd Ottawa Ont \$26,460, R C A Ltd Ste Anne de Bellevue Que \$193,510, Gilles Robert et Associés Inc Montreal Que \$22,420, SED Systems Ltd Saskatoon Sask \$65,279, Sharon Electronics Ltd Ottawa Ont \$5,000, Gurcharan Singh Ottawa Ont \$4,950, Miss Jackie Smith Ottawa Ont \$4,400, Sores Inc Montreal Que \$18,020, SPAR Aerospace Products Ltd Toronto Ont \$170,149, Systems Concepts Group Ltd Ottawa Ont \$3,475, Teled Video Services Association

COMMUNICATIONS—Continued

Halifax N S \$3,901, University of Saskatchewan Saskatoon Sask \$169,214, T C York Consultants Mount Albert Ont \$8,535.

Data Processing \$261,733—Alphatext Systems Ltd Ottawa Ont \$20,564, Bell Canada Montreal Que \$3,468, Compkey Ltd Ottawa Ont \$7,254, Computel Systems Ltd Ottawa Ont \$5,828, Com-Share (Canada) Ltd Rexdale Ont \$7,615, Government of Canada—Department of Transport Ottawa Ont \$13,970, G T E Sylvania Inc St Laurent Que \$25,928, The Harrow Group Ltd Willowdale Ont \$10,000, I B M Canada Ltd Don Mills Ont \$7,977, Office Overload Co Ltd Ottawa Ont \$6,452, Ottawa Key punch Services Ottawa Ont \$4,949, Place du Portage Personnel Co Ltd Hull Que \$1,235, I P Sharp Associates Ltd Toronto \$40,643, Softwarehouse Ltd Ottawa Ont \$76,890, Systems Dimensions Ltd Ottawa Ont \$15,713, T R W Communications Toronto Ont \$7,585.

Engineering Services \$68,519—Government of Canada—National Research Council Ottawa Ont \$5,520 and Public Archives Ottawa Ont \$4,011, Helmer and Tutton Ottawa Ont \$34,803, Philip A Lapp Ltd Toronto Ont \$5,808, Magnetic A B Bromma Sweden \$3,812, Underwood McLellan and Associates Ltd Saskatoon Sask \$4,551.

Health and Welfare Services \$9,029—Government of Canada—Department of National Health and Welfare Ottawa Ont \$8,942.

Legal Services \$28,013—Charles M Dalfen Toronto Ont \$15,867, Government of Canada—Department of Justice Ottawa Ont \$9,350.

Management Consulting Services \$878,891—Crayden Arcand Ottawa Ont \$4,337, ASDA Ltd Ottawa Ont \$14,963, Claude Autin Quebec Que \$3,000, Bélanger Chabot Robert Angus et Associés Inc Montreal Que \$9,431, Bell Canada-Northern Electric Research Ltd Ottawa Ont \$47,186, Fred Bigham Ottawa Ont \$8,292, Peter Bonardelli Ottawa Ont \$3,500, Mme Lyse Brais-Grégoire Chibougamau Que \$4,500, H Brune Brossard Que \$26,832, Canadian Marconi Co Montreal Que \$6,929, Canadian National Telecommunications Ottawa Ont \$29,833, Canadian National Telecommunications Toronto Ont \$6,444, Carleton Opinion Research Services Ltd Ottawa Ont \$33,055, W E Carruthers Ottawa Ont \$14,222, R J Crowder and R K Walker Brampton Ont \$16,960, G K Davidson Ottawa Ont \$23,230, E G Digby Mount Royal Que \$4,552, Harry Dulmage Associates Ltd Ottawa Ont \$24,416, Gaylen A Duncan Ottawa Ont \$3,250, Bryan D Forster Ottawa Ont \$2,267, F Friedman Beaconsfield Que \$4,275, M Fruitman Ottawa Ont \$19,888, Miss P Fry Ottawa Ont \$24,040, Myron J Gordon Toronto Ont \$2,919, Michael G Goudge Ottawa Ont \$4,950, Peter S Grant Toronto Ont \$6,625, Jacques de Guise Ste Foy Que \$6,397, H F Hannay Ottawa Ont \$9,613, John G Harris Ottawa Ont \$13,965, Norman Hay Ottawa Ont \$4,950, Hickling-Johnston Ltd Toronto Ont \$15,737, Miss Heather Hudson Ottawa Ont \$13,803, David Hughes Thunder Bay Ont \$2,740, Dr Garth S Jowett Ottawa Ont \$3,428, E Kangas Ottawa Ont \$5,650, L E Lanning Ottawa Ont \$18,425, Chung H Lee Ottawa Ont \$3,375, Dave Leonard Ottawa Ont \$17,467, K Logan Montreal Que \$5,572, Michael A Mackenzie Montreal Que \$3,183, S C MacPherson Ottawa Ont \$18,480, A Maisonneuve Ste Basile-le-Grand Que \$4,767, William J Major Calgary Alta \$4,974, Ian Martin Associates Ltd Toronto Ont \$49,946, Tadek Matuszewski Montreal Que \$5,000, V C McCabe Burlington Ont \$12,227, T J Meek Toronto Ont \$2,688, Dr William Melody Rockville Md USA

\$5,000, S F Murby Ottawa Ont \$19,832, R O'Reilly Ottawa Ont \$3,039, D J Pepper Ottawa Ont \$6,000, Quasar Systems Ltd Ottawa Ont \$3,565, W A C Schultz Ottawa Ont \$17,908, Mrs J M Scott Ottawa Ont \$7,220, Sorés Inc Montreal Que \$28,383, R J Spence Hamilton Ont \$8,623, K Stein Ottawa Ont \$20,029, R Taylor Ottawa Ont \$23,231, Miss Alix Thérault Montreal Que \$3,000, F J Tomlinson Ottawa Ont \$5,021, Topping Electronics Ltd Scarborough Ont \$11,955, K C Toth Ottawa Ont \$12,086, V C Trowell Toronto Ont \$9,157, Université Laval Quebec Que \$12,000, University of Montreal Montreal Que \$5,000, Urwick Currie and Partners Ltd Montreal Que \$33,046, R Van Eyk Ottawa Ont \$2,916, Dr H J von Baeyer Ottawa Ont \$35,000, E G Welch Ottawa Ont \$9,400.

Operation and Maintenance of Facilities \$560,453—Computing Devices of Canada Ltd Ottawa Ont \$422,650, Philco-Ford of Canada Ltd Don Mills Ont \$137,803.

Photo Reproduction Services \$151,662—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$2,662; Public Archives Ottawa Ont \$2,298 and Department of Supply and Services-Printing Operations Sector Ottawa Ont \$69,458, The Hughes-Owens Co (Ltd) Montreal Que \$2,439, Shaw Photogrammetric Services Ltd Ottawa Ont \$2,345.

Production Services \$106,830—Canadian Corps of Commissionaires Ottawa Ont \$62,463 and Saskatoon Sask \$16,230, Pinkerton's of Canada Ltd Toronto Ont \$27,920.

Research Contracts \$10,411,808—Agda Ltd Ottawa Ont \$48,434, Alberta Government Telephones Edmonton Alta \$22,362, Bell Canada—Northern Electric Research Ltd Ottawa Ont \$45,739, Alain Bisson Hull Que \$2,167, Robert D Bott Chelsea Que \$4,950, Briel and Kjaer Canada Ltd Ottawa Ont \$50,419, Bette A Byers Ottawa Ont \$8,100, Canadian General Electric Co Ltd Ottawa Ont \$4,163, Carleton University Ottawa Ont \$75,474, Casson-Oman Etobicoke Ont \$72,250, A Cohen and Associates Ottawa Ont \$4,929, Computing Devices of Canada Ltd Ottawa Ont \$18,062, Digital Methods Ltd Ottawa Ont \$87,831, Dr A J Dubin Toronto Ont \$5,872, W Fenton Ottawa Ont \$24,450, Government of Canada—Department of National Defence Ottawa Ont \$41,667 and Department of Supply and Services-Accounting Ottawa Ont \$11,883, Human Sciences Research Inc McLean Va USA \$21,302, International Institute of Quantitative Economics Montreal Que \$21,583, C Kearns Ottawa Ont \$2,598, Laurentian University Sudbury Ont \$5,000, Laval University Quebec Que \$8,913, L'Ecole Polytechnique de Montréal Montreal Que \$4,732, Robert J Levesque Hudson Heights Que \$4,000, McDonald Dettwiler Associates Ltd Vancouver B C \$24,157, McGill University Montreal Que \$36,959, McMaster University Hamilton Ont \$31,723, Edmund Newhall Associates Ltd Rexdale Ont \$64,225, Northern Electric Co Ltd Montreal Que \$16,884, Nova Scotia Technical College Halifax N S \$4,224, Ontario Research Foundation Sheridan Park Ont \$17,896, Queen's University Kingston Ont \$32,033, R C A Ltd Ste Anne de Bellevue Que \$2,777,876, Ryerson Applied Research Ltd Toronto Ont \$20,848, Sorés Inc Montreal Que \$25,091, S P A R Aerospace Products Ltd Toronto Ont \$4,743,680, Systems Concepts Group Ltd Ottawa Ont \$2,380, Thiokol Chemical Corporation New York N Y USA \$551,213, United Aircraft of Canada Ltd Longueuil Que \$1,095,755, University of Alberta Edmonton Alta \$10,713, University of British Columbia Vancouver B C \$45,628, University College of London London England \$13,324, University of Montreal Montreal Que \$50,905, University of New Brunswick Fredericton N B \$2,076, University of Ottawa Ottawa Ont

COMMUNICATIONS—Concluded

\$23,002, Université du Quebec Quebec Que \$13,024, University of Saskatchewan Regina Sask \$3,568, University of Saskatchewan Saskatoon Sask \$50,301, University of Sherbrooke Sherbrooke Que \$13,450, Mrs Madeleine Vaillancourt Ottawa Ont \$6,980, University of Toronto Toronto Ont \$46,458, University of Waterloo Waterloo Ont \$27,381, The University of Western Ontario London Ont \$25,602, University of Windsor Windsor Ont \$2,883.

Scientific Services \$109,394—Canadian General Electric Co Ltd Ottawa Ont \$19,058, Government of Canada—Department of national Defence Ottawa Ont \$90,336.

Training and Educational Services \$287,909—Algonquin College Ottawa Ont \$2,725, The Berlitz School of Languages Ottawa Ont \$38,622, The Berlitz School of Languages Vancouver B C \$14,057, Mlle Marthe Chartrand Hull Que \$3,084, Dr W W Chu University of California Los Angeles Cal USA \$3,377, Comm-Plex Electronics Ltd Montreal Que \$2,400, Control Data Education Institutes Willowdale Ont \$2,850, Mlle Michelle Guitard Ottawa Ont \$3,460, Government of Canada—Public Service Commission Ottawa Ont \$43,695, Intext Knowledge Industries Ltd Montreal Que \$57,786, Mrs Catherine Kent Ottawa Ont \$3,229, Mlle Louise Lavoie Carleton Que \$2,131, Management Renewal Ltd Ottawa Ont \$4,550, Mme Marie-Claire Morin Ottawa Ont \$2,571, Stanford University Stanford Cal USA \$2,839, Total Videau Systems Ltd Vancouver B C \$17,190.

Other \$508,940—Terry Black Ottawa Ont \$2,600, Dr L D Brown Kanata Ont \$13,843, A S Brown Ottawa Ont \$12,340, Ronald Buckingham Ottawa Ont \$13,801, Carlstan Mfg Co Ltd Stittsville Ont \$6,797, A D Challoner Ottawa Ont \$6,692, A B Churgin Côte St Luc Que \$19,847, G J J Cwynar Ottawa Ont \$8,926, W Duley Ottawa Ont \$3,000, T A Eastland Ottawa Ont \$4,669, R R de B Edwards Ottawa Ont \$13,650, Dr E St Clair Gantz White Plains Cal USA \$9,929, Heinz Gindl Ottawa Ont \$5,182, Government of Canada—Information Canada Ottawa Ont \$6,941; National Film Board Montreal Que \$53,850 and Department of Supply and Services—Printing Operations Sector Ottawa Ont \$12,756, Department of Transport Winnipeg Man \$2,826, G R Grant Ottawa Ont \$3,900, K W Hill Ottawa Ont \$5,504, C J Holden Ottawa Ont \$18,260, John Ingram-Cotton West Montrose Ont \$15,243, K A Jellison Ottawa Ont \$3,620, Dr T A J Keefer Ottawa Ont \$7,083, B W Kinney Ottawa Ont \$7,286, E Kosko Ottawa Ont \$9,400, Dr W Kuzyk Ottawa Ont \$3,279, Neil MacGregor Ottawa Ont \$15,510, Mail-O-Matic Printing Ottawa Ont \$6,197, Frank S Maxwell Ottawa Ont \$10,508, J L May Ottawa Ont \$10,880, J W Newbold Ottawa Ont \$3,654, W P Nolting Ottawa Ont \$7,574, Carl C Osgood Cranbury N J USA \$9,825, Ottawa Mould Craft Ltd Ottawa Ont \$2,345, T D Overhill Investment Ltd Ottawa Ont \$5,000, R V Pappu Ottawa Ont \$2,869, W F Payne Carp Ont \$11,470, C L Peterson Ottawa Ont \$4,375, R Pfeiffer Wakefield Que \$8,428, J Phillips Ottawa Ont \$3,210, J B Pollard Ottawa Ont \$9,310, J R Powell Ottawa Ont \$13,042, John M St Louis Ottawa Ont \$9,815, S Sandler Ottawa Ont \$6,982, Joel F Shaw Ottawa Ont \$2,963, E A Stipandic Ottawa Ont \$4,240, John Stuller Ottawa Ont \$4,290, J Titleridge Ottawa Ont \$4,400, University of Saskatchewan Saskatoon Sask \$2,856, W P Walters Ottawa Ont \$6,592, Donald Whittemore Ottawa Ont \$4,134.

Miscellaneous \$58,127.

Canadian Radio-Television

For details see page 31.49.

CONSUMER AND CORPORATE AFFAIRS

ADMINISTRATION AND INFORMATION SERVICES

Advertising Consultants \$281,497—Vickers & Benson Ltd Toronto Ont \$287,510.

Computer Services \$49,336—Computer Services Bureau Ottawa Ont \$9,214, Government of Canada — Computer Science Centre Ottawa Ont \$6,060, Systems Dimensions Ltd Ottawa Ont \$30,218.

Consultant Services \$50,722—Collins Joyce and Company Ltd Mississauga Ont \$4,515, Hopkins Hedlin Toronto Ont \$25,119, R Prescott Ottawa Ont \$7,853, Softwarehouse Ltd Ottawa Ont \$4,460, Systems Research Inc Toronto Ont \$9,000.

Courses and Tuition Fees \$9,982.

Legal Services \$2,665—Hughes Laishley Mullen Touhey & Sigouin Ottawa Ont \$2,665.

Protection Services \$23,079—Canadian Corps of Commissioners Ottawa Ont \$23,079.

Research Services \$64,719—K Barber Aylmer Que \$3,338, V Barber Aylmer Que \$2,002, M Bell Gatineau Que \$2,046, T J Belleville Ottawa Ont \$2,032, J Bissonnette Ottawa Ont \$3,667, Canadian Inter-Mark Ltd Toronto Ont \$2,885, S Dutt Ottawa Ont \$2,890, L Gillan Ottawa Ont \$2,973, D Goldfield Ottawa Ont \$8,928, S Kelly Ottawa Ont \$3,775, P Magee Ottawa Ont \$2,349, G Nitschky Ottawa \$2,660, S D Phillips Ottawa Ont \$6,813, Rapid Grip & Batten Ottawa Ont \$2,396, University of Guelph Guelph Ont \$15,750.

Secretarial and Office Services \$45,652—Miss Stacey Personnel Ottawa Ont \$6,408, Office Overload Co Ltd Ottawa Ont \$17,993, Personnel Pool Ottawa Ont \$10,916.

Translation Services \$2,888—Canadian Scene Toronto Ont \$2,888.

Other Types of Services \$53,551—Government of Canada—Department of National Health and Welfare Ottawa Ont \$5,275, Planned Graphics Ltd Ottawa Ont \$3,706.

BUREAU OF CONSUMER AFFAIRS

Accounting Services \$19,000—Government of Canada—Department of Supply and Services Ottawa Ont \$19,000.

Consultant Services \$77,699—D Anderson London Ont \$3,000, P Bolger Renfrew Ont \$4,400, E M Crown Edmonton Alta \$3,941, Government of Canada—Department of Supply and Services Ottawa Ont \$57,600, J MacMillan Cornwall Ont \$5,000.

Courses and Tuition Fees \$17,985.

Data Processing Services \$21,021—Com-Share Rexdale Ont \$19,002.

Honorariums \$7,500—H Buchwald Winnipeg Man \$7,500.

Protection Services \$16,994—Canadian Corps of Commissioners Ottawa Ont \$16,994.

CONSUMER AND CORPORATE AFFAIRS—Concluded

Research Services \$75,646—E P Belobaba Waterloo Ont \$2,069, D Cayne Montreal Que \$6,207, M Clark Ottawa Ont \$4,800, D Dawson Hamilton Ont \$3,541, M C Denhez Montreal Que \$2,025, B J Fejtek Kentville N S \$2,117, R M A Loyns Winnipeg Man \$5,213, E M MacDonald Souris P E I \$3,332, J McManus Ottawa Ont \$4,000, J P Palmer London Ont \$3,250, G Reschenhaler Edmonton Alta \$4,667, W Stanbury Vancouver B C \$3,000, University of Winnipeg Winnipeg Man \$5,000.

Secretarial and Office Services \$55,637—Miss Stacey Personnel Ottawa Ont \$8,059, Office Overload Co Ltd Ottawa Ont \$27,009, Personnel Pool Ottawa Ont \$8,799, M Poirier Hull Que \$3,556.

Translation Services \$12,903—Mhun & Associés Ltée Montreal Que \$10,860.

Other Types of Services \$26,719—M J Trebilcock Toronto Ont \$4,000.

BUREAU OF CORPORATE AFFAIRS

Accounting Services \$44,183—Government of Canada—Department of Supply and Services Ottawa Ont \$43,787.

Analyst Fees \$12,676—S Bodson Montreal Que \$2,000, Y Brunet Hull Que \$4,460, J Gordon Ottawa Ont \$4,295.

Consultant Services \$35,031—J A D Bohun Ottawa Ont \$2,250, J A Elliott Ottawa Ont \$4,973, D Magnusson Kinsgton Ont \$3,543, D G McFetridge London Ont \$5,761, A L Paus-Jenssen Saskatoon Sask \$3,900, T A Wilson Lexington Mass U S A \$2,722.

Courses and Tuition Fees \$24,499.

Legal Services \$23,264—J Honsberger Toronto Ont \$4,723.

Microfilm Processing \$16,240—Government of Canada—Public Archives Ottawa Ont \$16,147.

Research Services \$107,771—P A Cumming Downsview Ont \$15,520, Farris Farris Vaughan Wills & Murphy Vancouver B C \$16,916, W Grainger Ottawa Ont \$4,374, W M H Grover Downsview Ont \$10,350, B Rivard Ottawa Ont \$3,210, C E Smithers Ottawa Ont \$5,000, Torry Torry Deslauriers & Binnington Toronto Ont \$10,526, Vancouver Community Legal Assistance Society Vancouver B C \$11,500, World Searches Inc Silver Springs Maryland U S A \$9,290.

Secretarial and Office Services \$21,862—Office Overload Co Ltd Ottawa Ont \$16,485, Personnel Pool Ottawa Ont \$3,105.

Other Types of Services \$33,587—Cleland Associates Toronto Ont \$2,100.

COMBINES INVESTIGATION AND COMPETITION POLICY

Courses and Tuition Fees \$4,553.

Court Reporters \$16,376—Nethercut & Company Limited Toronto Ont \$14,611.

Legal Services \$151,120—R B Cochrane Fredericton N B \$2,325, K E Eaton Halifax N S \$2,926, P G Furlong Windsor Ont \$4,479, Gilbert McGloan & Gillis Saint John N B \$3,576, W C Graham Toronto Ont \$2,187, Holden Murdoch Walton Finlay Robinson Dr Toronto Ont \$11,359, W L Hoyt Fredericton N B \$48,749, Kenneth Brown Baker Baker London England \$4,068, D G Kilgour Toronto Ont \$2,880, P J McCaffery Calgary Alta \$30,567, B J Pateras Montreal Que \$2,492, A J Roy Vanier Ont \$2,087, J Sedgewick Toronto Ont \$3,000, J E Sexton Toronto Ont \$6,051, R W Thompson Regina Sask \$2,241, W B Williston Toronto Ont \$3,759.

Research Services \$19,733—K W Anders Gatineau Que \$3,999, A R Powers Ottawa Ont \$6,600.

Other Types of Services \$8,078.

PRICES AND INCOMES COMMISSION

Computer Services \$45,439—Computel Systems Ltd Ottawa Ont \$44,751.

Research Services \$56,798—M Berthiaume Sherbrooke Que \$7,543, J G Cragg Vancouver B C \$8,011, D F Gordon Rochester N Y U S A \$12,049, D Hoye Toronto Ont \$5,085, O W Main Toronto Ont \$5,386, University of Toronto Toronto Ont \$16,375, C Wiseman Brockville Ont \$2,041.

Secretarial and Office Services \$5,702—Personnel Pool Ottawa Ont \$3,469.

Translation Services \$21,583—Mhun & Associés Ltée Montreal Que \$19,865.

Other Types of Services \$14,171.

ENERGY, MINES AND RESOURCES**ADMINISTRATION PROGRAM**

Scientific Services \$24,260—M Hughes Morissette Ottawa Ont \$2,565.

Other Types of Services \$113,270—Christian Fauchaux Kingston Ont \$2,330, Collins Joyce & Co Ltd Mississauga Ont \$27,060, Gilles Belec Ottawa Ont \$3,300, Helen Bernier Hull Que \$3,615, Louise Villeneuve Ottawa Ont \$5,000, Martin Bedard Hull Que \$5,000, Yvon Roger Hull Que \$2,330.

MINERAL AND ENERGY RESOURCES PROGRAM

Scientific Services \$2,357,455—A A Carrara Ottawa Ont \$2,220, A Becker Montreal Que \$4,579, Acres Consulting Services Vancouver B C \$39,500, Aero Photo Inc Ste Foy Que \$3,900, Alex Ignatieff Ottawa Ont \$15,376, Arthur Little of Canada Toronto Ont \$32,950, B Korda Edmonton Alta \$4,700, Barrington Research Ltd Rexdale Ont \$28,284, Bonder — Clegg & Co Ltd Ottawa Ont \$4,118, Capital Electric Ltd Ottawa Ont \$2,840, Computing Devices Ottawa Ont \$2,079, Coots—Coddington Petrograph Vancouver B C \$9,948, D N Dewees Toronto Ont \$5,000, D P Nundy Ottawa Ont \$2,220, D Proudfoot Ottawa Ont \$2,220, Data Plotting Don Mills Ont \$2,313, F M Vohes Ottawa Ont \$11,767,

ENERGY, MINES AND RESOURCES—Continued

Foster Economic Consultants Calgary Alta \$20,000, H Walker Dartmouth N S \$2,755, Hong Cheng Wang Montreal Que \$4,817, I R Mayers Vancouver B C \$4,940, Inax Instruments Ltd Ottawa Ont \$18,700, Industrial Research Windsor Ont \$9,190, J C Beauvillain Calgary Alta \$2,850, J Cooper Galt Ont \$2,021, J E Rehder Pointe Claire Que \$5,330, J M Nutter Vancouver B C \$5,000, J O Halliwell Ottawa Ont \$7,309, J O Khazzoom Montreal Que \$14,700, J R Lytgn Vancouver B C \$2,154, J S Springer Thornhill Ont \$14,673, J W Meier Ottawa Ont \$2,500, J Walker Dartmouth N S \$2,505, K F Tupper Ottawa Ont \$4,650, L L Smith Vancouver B C \$2,162, M Lapointe Ottawa Ont \$3,240, M Rashed Willowdale Ont \$2,117, M Wichens Ottawa Ont \$3,234, Meherum Messa Ahmed Montreal Que \$5,000, Memorial University St John's Nfld \$6,500, P Pearce Vancouver B C \$4,945, R E Hamilton Downsview Ont \$4,123, Personal Plane Service Ltd Ottawa Ont \$4,000, Rao Dive Ottawa Ont \$2,220, Research & Productive Council Fredericton N B \$3,000, Royal Ontario Museum Toronto Ont \$6,000, S E Druggi Edmonton Alta \$4,931, Samuel A King Toronto Ont \$2,759, Seiscan—Delta Ltd Calgary Alta \$79,620, Sugel Assoc Concord Ont \$12,680, Survair Ltd Thornhill Ont \$6,242, University of Toronto Toronto Ont \$16,056, V Maassary Fairview Halifax NS \$2,385, Standard Aero Engine Winnipeg Man \$6,355.

Engineering Services \$561,763—Asbestos Corp Ltd Thetford Mines Que \$8,486, Arthur D Little Toronto Ont \$31,903, Bradley Bros Ltd Noranda Que \$284,401, Dames & Moore Eng Don Mills Ont \$4,975, Ecole Polytechnique Montreal Que \$4,938, Ecole Polytechnique Montreal Que \$41,634, Geoco—Consulting Geo Lindfield N S W Australia \$15,960, Gleason & Assoc Ottawa Ont \$2,900, Golder Browner & Associates Vancouver B C \$86,994, J J Donald & Co Ltd Scarborough Ont \$3,077, J M Couetdic Calgary Alta \$7,014, Mac Mor Reg Ltd Halifax N S \$4,892, Queen's University Kingston Ont \$49,650, Racy McCallum Bluteau Montreal Que \$20,441, Richard D Cali Tucson Ariz U S A \$3,844, Terra—Scan Ltd Concord Ont \$2,582, Trow William & Assoc Weston Ont \$8,325, University of Alberta Edmonton Alta \$54,489.

Other Types of Services \$307,460—Battelle Inst Postfach Germany \$3,108, C Dixon Ottawa Ont \$4,900, Canada Safety Con Ottawa Ont \$6,000, Commodities Research New York N Y U S A \$6,615, J C Smith Fredericton N B \$4,627, L J Des Rouers Ottawa Ont \$3,663, M Craig Ottawa Ont \$3,516, P Corbin Toronto Ont \$5,000, R Dive Ottawa Ont \$2,223, We Healdark Env Victoria B C \$15,761.

EARTH SCIENCES PROGRAM

Scientific Services \$2,123,318—H Aass Aero Eng Ottawa Ont \$6,000, Automation Centre of Ott Ottawa Ont \$23,900, B Barge Montreal Que \$2,700, B Barge Edmonton Alta \$15,118, Barringer Research Ltd Rexdale Ont \$15,307, J R Belanger Ottawa Ont \$8,000, C Bird Calgary Alta \$4,000, A N Boydell Mackenzie Valley Calgary Alta \$11,520, W B Brady Calgary Alta \$8,000, Canadian Design Services Toronto Ont \$6,736, Carleton University Ottawa Ont \$14,411, Colburn Project Ottawa Ont \$5,344, S H Collins Guelph Ont \$8,439, Computing Devices Ottawa Ont \$41,234, G Cox Lasalle Que \$2,492, J I Davidson Chambersburg U S A \$2,600, L Dredge Montreal Que \$6,000, R A Edwards Ottawa Ont \$2,353, J England Boulder Col U S A \$2,500, M M Fenton London Ont \$3,600, P Fritz Waterloo Ont \$2,000, M Golding Ottawa Ont \$3,750, R T Good Kingston Ont \$2,813, S A Gordon

St Lambert Que \$6,075, J Gower Victoria B C \$3,123, A J Gregory Ottawa Ont \$24,621, L J Harris Ottawa Ont \$3,000, W V Hardy Calgary Alta \$21,179, P Hanley Calgary Alta \$8,000, H Kerfoot Ottawa Ont \$3,000, E J Krabiivsky Fredericton N B \$4,000, P J Kurfrust Saskatoon Sask \$10,000, P J Kurfrust Ottawa Ont \$5,200, R M Lafontaine Pointe Gatineau Que \$3,600, Philip A Lapp Ltd Toronto Ont \$22,449, J G Linders Waterloo Ont \$9,940, D G Lindsay Ottawa Ont \$17,492, A Lissey St Catharines Ont \$6,589, McDonald Dettwiler & Associates Vancouver B C \$4,500, McGill University Montreal Que \$69,314, McMaster University Hamilton Ont \$20,800, Memorial University St John's Nfld \$11,000, R Monroe Ottawa Ont \$4,500, R L Monroe Ottawa Ont \$4,800, Prof Morgenstern Alta \$10,000, F M Morin Montreal Que \$2,633, F Morin St Scholastique Que \$2,835, J D Noakes Calgary Alta \$2,800, Ocean Science Associates Ltd Halifax N S \$7,268, J A Rennie Calgary Alta \$5,938, J M Ryder Vancouver B C \$4,900, K W Savigny Calgary Alta \$3,750, Softwarehouse Ltd Ottawa Ont \$42,757, Spar Aerospace Products Toronto Ont \$27,459, R Steffenson Ottawa Ont \$4,421, W H Strom Ottawa Ont \$11,074, System Eng Associates Ltd Baden Ont \$12,411, System Research Toronto Ont \$24,500, Tesdata Systems Toronto Ont \$8,200, A J F Thibault Ottawa Ont \$3,355, D W Thompson Ottawa Ont \$5,600, University of Alberta Edmonton Alta \$11,264, University of New Brunswick Fredericton N B \$31,031, University of Toronto Toronto Ont \$115,527, J S Vincent Ottawa Ont \$2,100, P Walker Calgary Alta \$2,400, Worldwide National Resources Montreal Que \$4,500.

Engineering Services \$490,304—Acres Consulting Services Niagara Falls Ont \$4,122, H L Bannister Calgary Alta \$3,800, Bradley Air Services Carp Ont \$12,612 Computing Devices Ltd Ottawa Ont \$167,341, Computing Devices Ottawa Ont \$2,416, Derry Michener & Booth Toronto Ont \$20,000, Dominion Soil Investigation Scarborough Ont \$22,665, J J Donald & Co Ltd Scarborough Ont \$3,353, Dufresne Lonial Drilling Ottawa Ont \$4,089, H Q Golder & Associates Toronto Ont \$4,579, C Greffard Sherbrooke Que \$6,818, Ground Eng Ltd Regina Sask \$7,413, Hydrology Consultants Mississauga Ont \$20,000, Les Laboratoires Ville Marie Que \$2,683, J A Leslie Halifax N S \$5,175, Master Eng Brampton Ont \$2,300, Nolan White & Associates St John's Nfld \$6,245, Panarctic Oils Ltd Calgary Alta \$4,473, Personal Plane Service Ottawa Ont \$41,534, Reid Crowther & Partners Winnipeg Man \$24,445, Thurber Consultants Victoria B C \$3,876, Tremblay Heroux & Associates Montreal Que \$8,707, J C Vezeau & Associates Montreal Que \$81,767, L W Vigrass Regina Campus Sask \$5,000.

Other Types of Services \$503,928—F Ackerman University of Stuttgart Stuttgart West Germany \$34,000, 3 M Company Cal U S A \$4,281.

Atomic Energy Control Board

Accounting Services \$4,600—Government of Canada—Department of Supply and Services Ottawa Ont \$4,600.

Consulting Services \$32,483—Dilworth Second Meagher and Associates Toronto Ont \$27,000, J Zabrodsky Toronto Ont \$2,050.

Training Educational Services \$6,410—Government of Canada—Public Service Commission Ottawa Ont \$2,700.

Transcribing Services \$4,438—Personnel Pool Ottawa Ont \$4,438.

Other Types of Services \$545.

ENERGY, MINES AND RESOURCES—Concluded**National Energy Board**

Legal Fees \$99,843—Soloway, Wright, Houston, Killeen & Greenberg Ottawa Ont \$99,843.

Accounting Services \$96,505—Deloitte Haskins & Sells Toronto Ont \$96,505.

Special Services \$6,768—Lucile Finsten Ottawa Ont \$4,817.

Economic Consultants \$19,008—Dr E Rabitsch New York N Y U S A \$2,031, Sievwright & Associates-Toronto Ont \$16,977.

Engineering Consultants \$8,290—W B Brady Calgary Alta \$2,500, J D Noakes Calgary Alta \$2,800, K W Williams Calgary Alta \$2,990.

Scientific Consultants \$4,000—Prof C Bird Calgary Alta \$4,000.

Training and Education Services \$11,337—Government of Canada—Public Service Commission Ottawa Ont \$8,267.

Protection Services \$19,677—Canadian Corps of Commissioners Ottawa Ont \$19,677.

Engineering Inspection Services \$3,556—Government of Canada—Department of Consumer and Corporate Affairs Ottawa Ont \$3,556.

Court Reporters \$5,160—Robert Young Oakville Ont \$5,160.

Helicopter Service \$37,545—Klondike Helicopters Calgary Alta \$20,695, R M Isaacs Ottawa Ont \$13,762, B C McDonald Ottawa Ont \$2,025.

Other Types of Service \$6,306.

Total All Expenditure \$317,995.

ENVIRONMENT**ADMINISTRATION PROGRAM**

Accounting Services \$52,200.

Legal Services \$242.

Engineering Services \$21,401—K L Cameron Ottawa Ont \$5,879, Rene Richard Hull Que \$15,522.

Training and Education Services \$54,278—Renee Flamand Ottawa Ont \$2,140.

Health and Welfare Services \$13,057.

Protection Services \$52,129.

Scientific Services \$433,536—H G Acres Ltd Niagara Falls Ont \$45,471, Agassiz Centre for Water Studies Winnipeg Man \$4,000, Donald C Axford Ottawa Ont \$2,700, K J Brewer Ottawa Ont \$5,310, Francine Brisset des Nos Montreal Que \$10,587, University of British Columbia Vancouver B C \$50,220, L S Burgess

Ottawa Ont \$2,795, Nancy Burpee Ottawa Ont \$5,625, Canada Consulting Group Toronto Ont \$6,658, Maxwell Cohen Westmount Ont \$7,109, J S Cram Ottawa Ont \$15,204, Data Logic Canada- Ltd Ottawa Ont \$3,000, Cameron Egyed Ottawa Ont \$2,763, Ernst & Ernst Chartered Accountants Montreal Que \$9,637, Renee Flamand Ottawa Ont \$2,100, John D Forsyth Kingston Ont \$10,417, Miriam E Fraser Ottawa Ont \$6,493, Elizabeth Frebold Ottawa Ont \$2,400, Jan Gas Aylmer Que \$2,065, Douglas M Johnston Mississauga Ont \$3,510, Dr Julius Kane Vancouver B C \$4,566, Vera Lagasse Ottawa Ont \$2,024, U G Lama Ottawa Ont \$2,818, Joanne Lavigne Ottawa Ont \$2,223, Arthur D Little of Canada Ltd Toronto Ont \$5,000, James F MacLaren Ltd Willowdale Ont \$5,000, Frances McSwiggan Ottawa Ont \$8,984, Greg Morley Winnipeg Man \$4,751, Nicolet Carrier Dressel & Assoc Montreal Que \$3,000, G P Reilly Ottawa Ont \$11,917, J Conrad Rioux Ottawa Ont \$4,440, Dr P Roberts—Pichette Ottawa Ont \$12,875, Peter Schnobb Hull Que \$5,507, Siegfried F Schulte Rexdale Ont \$2,271, W R D Sewell Victoria B C \$2,095, Dawn Smith Ottawa Ont \$4,273, Stevenson & Kellogg Ltd Toronto Ont \$8,400, Systems Research Group Inc Toronto Ont \$4,950, City of Toronto-Public Works Toronto Ont \$20,000, T S C Computer Ltd Scarborough Ont \$5,341, Adele Upton Ottawa Ont \$11,078, Maurice Watier Quebec Ltee Montreal Que \$7,365, Gordon Woods & Co Ltd Toronto Ont \$10,819.

Other Services \$329,857—Pierre Beland Hull Que \$2,192, Jean-Guy Boudreau Hull Que \$3,835, Computel Systems Ltd Ottawa Ont \$100,967, Computer Services Bureau Ottawa Ont \$6,037, Feature Four Ltd Toronto Ont \$5,770, General Photographic Services Ltd Ottawa Ont \$2,531, Government of Canada—National Film Board Ottawa Ont \$37,126, Wilf Gray Film Products Ltd Vancouver B C \$4,194, Lise Hinds Hull Que \$2,618, Anne Katz Ottawa Ont \$2,717, Marie Lalonde—Sirois Hull Que \$2,433, Love Printing Service Ltd Ottawa Ont \$3,108, Mail-O-Matic Printing Ottawa \$4,056, Jean Racicot Hull Que \$2,464, Systems Dimensions Ltd Ottawa Ont \$17,098, Tel Canada Ltd Ottawa Ont \$3,039, Yvon Turcotte Hull Que \$2,999, Marcel Veilleux Hull Que \$2,831, Patrick Murray Wilson Hull Que \$2,094.

Other Business Services \$718,778—Air Canada Ottawa Ont \$3,113, Norbert Arsenault Ottawa Ont \$3,000, Micheline Bertrand Ottawa Ont \$2,807, Bilingual Personnel Hull Que \$31,232, Francine Brisset des Nos Montreal Que \$2,551, Built Environment Coordinators Toronto Ont \$4,298, Dr Heinz A Burgstaller Kingston Ont \$2,300, Leo Burnett Co Ltd Toronto Ont \$8,871, Cafe Versailles Hull Que \$2,759, Dario Catana Ottawa Ont \$3,838, Gaston Chamailard Ottawa Ont \$3,609, Andre Chartrand Ottawa Ont \$2,370, D O T Personnel Services Toronto Ont \$6,084, Environmental Analysis Group Vancouver B C \$29,832, John D Forsyth Kingston Ont \$7,500, Claire Gardner Ottawa Ont \$4,847, Gottschalk & Ash Ltd Toronto Ont \$15,187, Eleanor L Hall Ottawa Ont \$4,078, J & E Hall (Canada) Ltd Montreal Que \$7,149, David Heuft Ottawa Ont \$2,350, Frank P Hughes Hawkesbury Ont \$7,453, David W Hylton Kingston Ont \$3,200, Industrial Overload Ottawa Ont \$2,757, Judy A Ingram Ottawa Ont \$3,896, International Simultaneous Translation Services Montreal Que \$2,366, H Kahn Ottawa Ont \$2,700, Edward Lapointe Ottawa Ont \$4,241, Guy Leveille Ottawa Ont \$3,996, Shawn MacKenzie Ottawa Ont \$4,312, Manpower Business Services Co Ltd Ottawa Ont \$5,585, S M McLeod Ottawa Ont \$2,036, Miss Stacey Personnel Ottawa Ont \$38,046, Kenneth Mitchell Ottawa Ont \$3,375, Office Extras Toronto Ont \$3,507, Office Overload Co Ltd Ottawa Ont \$28,181, Ray J Perrault Ottawa Ont \$8,325, Personnel Pool Ottawa Ont \$21,244, Place du Portage Personnel Hull Que \$8,356, Arthur Porter Belfountain Ont

ENVIRONMENT—Continued

\$3,000, Darcy Romain Ottawa Ont \$5,029, Claude Roy Montreal Que \$2,420, Paul J Royce Vancouver B C \$2,574, Stevenson & Kellogg Ltd Toronto Ont \$135,066, University of Toronto Ont \$35,971, Maurice Watier Quebec Ltee Montreal Que \$8,043, J Douglas Wilson Assoc Ltd Toronto Ont \$3,083, Roy Woodbridge Ottawa Ont \$14,303.

ENVIRONMENTAL QUALITY PROGRAM

Accounting Services \$9,371—Corporation House Ltd Ottawa Ont \$4,000.

Legal Services \$4,240—Pierre Devinat Ottawa Ont \$3,337.

Training and Education Services \$304,462—Algonquin College Ottawa Ont \$2,065, Helene Bernier Hull Que \$3,705, M Dompiere Hull Que \$5,940, Government of Canada—National Research Council Ottawa Ont \$27,191, T Scanlan Victoria BC \$2,995.

Health and Welfare Services \$9,692.

Protection Services \$310,560—Canadian Corps of Commissioners Ottawa Ont \$178,664, SIS Protection Co of Quebec Ltd Montreal Que \$5,608, Government of Canada—Department of Transport Victoria BC \$12,032.

Engineering Services \$1,593,070—Abco Designs Inc Montreal Que \$3,630, H G Acres Ltd Niagara Falls Ont \$72,411, Acres Western Ltd Vancouver BC \$2,450, Alberta Motor Association Edmonton Alta \$11,200, University of Alberta Edmonton Alta \$7,498, R V Anderson Association Ltd Toronto Ont \$22,887, Archer & Seaden & Associates Montreal Que \$34,805, Associated Engineering Services Ltd Edmonton Alta \$78,082, Association Quebecoise des Techniques de l'Eau Montreal Que \$5,000, Barnett—McQueen Co Ltd Richmond B C \$19,890, Ian Bayley Halifax N S \$4,000, T W Beck Consultants Ltd Montreal Que \$36,062, J R Berner Ottawa Ont \$5,702, Bestway Electrical Contractor (Hamilton) Ltd Hamilton Ont \$7,891, Budd Bewell Sussex N B \$4,105, Biomass Energy Institute Winnipeg Man \$5,106, British Columbia Research Vancouver B C \$30,623, Dr K T Brodersen Ottawa Ont \$3,668, Brunswick Mining & Smelting Corp Ltd Bathurst N B \$44,382, Built Environment Co-ordinators Ltd Toronto Ont \$31,598, Cambrian Engineering Group Ltd Mississauga Ont \$23,316, Canadair Ltd Montreal Que \$25,418, Canadian Cannery Ltd Burlington Ont \$15,600, Morton F Chambers Toronto Ont \$9,250, Comstock International Ltd Burlington Ont \$2,925, Kenneth R Coulter Scarborough Ont \$10,185, Dr G M Courtin Vancouver B C \$3,000, Creative Images Ltd Vancouver B C \$3,000, Dr R W Edwards Edmonton Alta \$5,300, Elliot Enlay & Associates Ltd West Vancouver B C \$3,272, Dr B M Ellis Saskatoon Sask \$2,750, E R A Instruments Ltd Calgary Alta \$2,232, Fenco Fredericton N B \$2,765, P R Flockton St Lambert Que \$3,000, P Fowlie Burlington Ont \$6,481, Douglas Fox Annapolis N S \$2,428, A P Frame Ltd Toronto Ont \$15,043, W J Franci & Associates Edmonton Alta \$4,896, Friesen Kaye & Associates Ltd Ottawa Ont \$2,282, Dr R A Gallop Winnipeg Man \$4,033, Greater Vancouver Sewage & Drainage Vancouver B C \$2,830, Grumwell Associates Ltd Clarkson Ont \$6,500, Dr Hong-Ming Guo Burlington Ont \$4,250, A K Hazra Edmonton Alta \$7,500, Gary E Heinke Burlington Ont \$2,500, Hermes Electronics Ltd Dartmouth N S \$4,987, Harry Hill Consulting Ltd

Islington Ont \$4,697, J G Hutchison Stittsville Ont \$9,030, Interior Reforestation Co Ltd Fort Steele B C \$3,000, J K Johansen Ottawa Ont \$2,931, Douglas Jones Montreal Que \$20,150, Lakehead University Thunder Bay Ont \$13,342, Robert Laxton Ottawa Ont \$7,418, B H Levelton & Associates Ltd Vancouver B C \$5,000, W R MacLaine Parkdale P E I \$3,500, MacLaren Atlantic Ltd Moncton N B \$3,320, James F MacLaren Ltd Willowdale Ont \$88,192, Prof I G MacQuarrie Charlottetown P E I \$4,800, University of Manitoba Winnipeg Man \$24,500, Allen M McCrae Victoria B C \$5,000, University of McGill Montreal Que \$6,700, Donald H McKay Hull Que \$9,965, James F McKay Mississauga Ont \$8,385, Millimeter Machine Shop Ltd Ottawa Ont \$5,992, Montreal Engineering Co Ltd Montreal Que \$93,080, National Capital Commission Ottawa Ont \$30,000, New Brunswick Research & Production Council Fredericton N B \$2,813, North American Turbotech Ltd Montreal Que \$2,155, Bank of Nova Scotia Ottawa Ont \$4,892, Ocean Components Ltd Victoria B C \$2,188, Ontario Research Foundation Sheridan Park Ont \$21,481, University of Ottawa Ottawa Ont \$11,979, Pierlot Yakimowich Donald Engineering Ltd Edmonton Alta \$2,135, Proctor & Redfern Group Toronto Ont \$6,800, University of Quebec Montreal Que \$10,192, S Ramamoorthy Ottawa Ont \$4,640, Reid Crowther & Partners Ltd Don Mills Ont \$52,100, Rio Algoma Mines Ltd Elliot Lake Ont \$6,000, H T Rysanek Ottawa Ont \$5,200, University of Saskatchewan Saskatoon Sask \$2,250, University of Sherbrooke Sherbrooke Que \$22,714, Robert C Shnay Montreal Que \$9,826, B & P Silveston Engineering Kitchener Ont \$4,775, F F Slaney & Co Ltd Vancouver B C \$14,000, Spectran International Ltd Kirkland N B \$11,885, Stanley Associates Engineering Ltd Vancouver B C \$23,623, Karl H Stevens Toronto Ont \$2,250, T Sway Burlington Ont \$3,003, Ivor James Symons Ottawa Ont \$2,579, Technical Services Montreal Que \$3,722, Underwood McLellan & Associates Ltd Winnipeg Man \$18,019, Prof J I Vorst Winnipeg Man \$3,220, Wagg & Hambleton Victoria B C \$8,400, R L Walker & Partners Ottawa Ont \$4,779, University of Waterloo Waterloo Ont \$28,000, M Watson Ottawa Ont \$2,550, Bob Weir Edmonton Alta \$2,932, Boris Z Woloschuk Ottawa Ont \$3,250, Wright Engineering Ltd Vancouver B C \$5,000, Yeomens & Associates Ltd Victoria B C \$12,000.

Scientific Services \$2,682,128—H G Acres Consulting Services Ltd Niagara Falls Ont \$17,130, Government of Alberta Edmonton Alta \$2,230, Arctic Institute of North America Montreal Que \$35,394, Atlantic Industrial Research Institute Halifax N S \$8,131, R Aumento Halifax N S \$3,000, T W Beck Consultants Ltd Toronto Ont \$49,330, J Alex Bell Rutland B C \$4,200, B C Research Ltd Victoria B C \$9,724, University of British Columbia Vancouver B C \$103,880, University of Calgary Calgary Alta \$16,000, Canadian-British Engineering Consultants (1971) Ltd Don Mills Ont \$5,000, Canadian Cannery Ltd Burlington Ont \$30,833, Canadian Paraplegic Association Halifax N S \$3,176, P Cantelon Ottawa Ont \$6,784, Centre for Applied Research & Engineering Design Inc Hamilton Ont \$2,153, U S Department of Commerce Washington D C USA \$2,750, Computer Sciences of Canada Ltd Montreal Que \$7,676, Computer Services Bureau Ottawa Ont \$3,477, Computing Services of Canada Ottawa Ont \$188,874, Corporation House Ltd Ottawa Ont \$4,841, J S Cram Ottawa Ont \$2,884, Dayton & Knight Ltd Vancouver B C \$4,462, Design Workshop Toronto Ont \$3,396, Dynamics Management Systems Montreal Que \$14,900, Environmental Analysis Group Vancouver B C \$39,270, Environmental Research Association Lachine Que \$34,894, C R A Instruments Ltd Calgary Alta \$22,187, K Fugino Victoria B C \$11,037, John E Gale Berkeley Cal USA \$4,000, J F R Goves Victoria B C \$14,375, Dr C P

ENVIRONMENT—Continued

Gravenor Windsor Ont \$2,000, Dr D M Gray Saskatoon Sask \$6,461, F Griesback Vancouver B C \$5,500, University of Guelph Guelph Ont \$21,891, T A Harwood Ottawa Ont \$2,000, Hauptmann Green & Associates Ltd Victoria B C \$8,800, A K Hazra Edmonton Alta \$3,375, John M Henderson Fredericton N B \$29,174, G W Hodgson Calgary Alta \$5,568, Timothy C Hsu Ottawa Ont \$5,000, I B M Canada Ltd Don Mills Ont \$7,130, Industrial Overload Calgary Alta \$11,914, Alan Innes-Taylor Whitehorse Y T \$2,320, International Power & Engineering Consultants Ltd Vancouver B C \$7,113, Douglas S Lacate Vancouver B C \$15,000, Lakehead University Thunder Bay Ont \$5,961, Laurentian Institute Ottawa Ont \$39,855, University of Laval Quebec Que \$13,275, James F MacLaren Ltd Willowdale Ont \$39,326, Major Resources Planning Ltd Calgary Alta \$23,788, University of Manitoba Winnipeg Man \$16,341, Maritime Computers Halifax N S \$13,393, Memorial University of St John's St John's Nfld \$10,000, University of McGill Montreal Que \$84,300, McMaster University Hamilton Ont \$3,500, J D Mollard Associates Ltd Regina Sask \$10,000, Montreal Engineering Co Ltd Montreal Que \$3,052, Office Overload Co Ltd Ottawa Ont \$13,578, Dr B G Oliver Ottawa Ont \$3,480, David Outeth Edmonton Alta \$2,000, Howard Paish & Associates Vancouver B C \$21,530, M L Parker Vancouver B C \$3,000, Pearse Bowden Economic Consultants Ltd Vancouver B C \$3,850, Queen's University Kingston Ont \$2,907, Jui Chu Raina Ho Winnipeg Man \$2,400, Relevés Hydrologiques du Canada Montreal Que \$3,971, Robert Robichaud Ottawa Ont \$2,200, Saskatchewan Government Computer Centre Regina Sask \$2,593, University of Saskatchewan Saskatoon Sask \$7,421, S H Searle Clayton Ont \$5,300, M Shewchuk Ottawa Ont \$5,720, Sir George Williams University Montreal Que \$2,250, F F Slaney & Co Ltd Vancouver B C \$20,000, Solomon Shully & Associates Ltd Toronto Ont \$12,615, Surveyor Nenniger & Chenevert Inc Montreal Que \$78,550, Systems Dimensions Ltd Ottawa Ont \$22,109, University of Toronto Toronto Ont \$2,714, University of Waterloo Waterloo Ont \$12,481, University of Western Ontario London Ont \$9,000, Dianne E White Ottawa Ont \$3,905, Woods-Gordon & Co Hamilton Ont \$8,121, York University Downsview Ont \$10,100.

Other Services \$1,606,360—A D G A Limited Ottawa Ont \$9,200, Affiliated Engineering Ltd Willowdale Ont \$8,648, Air Gaspe Inc Quebec Que \$15,950, Air Photo Analysis Association Toronto Ont \$7,469, Claire Alary Ottawa Ont \$4,264, Province of Alberta Edmonton Alta \$6,318, Alphatext Ltd Ottawa Ont \$14,090, Arctic Island Operators Edmonton Alta \$24,000, Arctic Marine Ltd North Vancouver B C \$4,500, Frank J Arnish Alberta Lake B C \$25,200, Benn Whitman & Associates Halifax N S \$13,600, Daniel A Bondy Downsview Ont \$2,077, B C Research Vancouver B C \$6,642, B C Telephone Co Vancouver B C \$2,042, M J A Butler Ottawa Ont \$2,039, Campbell Printing & Reproduction Ottawa Ont \$63,200, Canadian General Electric Ottawa Ont \$24,789, Canadian Imperial Bank of Commerce Vancouver B C \$25,177, Leopold Carboneau Natashquan Que \$21,091, Alan G Chamberlain Victoria B C \$2,391, D A H Charles Ottawa Ont \$5,782, Cochenour Williams Gold Mines Cochenour Ont \$10,009, Beatrice Collier St Alban's Nfld \$10,421, Commercial Janitor Service Ltd Weston Ont \$2,475, Computer Data & Controls Mississauga Ont \$3,930, Computel Systems Ltd Ottawa Ont \$15,984, Computer Services of Canada Ltd Montreal Que \$110,903, Computer Services Bureau Ottawa Ont \$11,232, Control Data Canada Ltd Willowdale Ont \$18,430, Dale E Cowan Rogkjen Sask \$14,500, CT & T International Ottawa Ont \$2,352, Dalhousie University Halifax N S \$29,625, Dataline Systems Ltd

Ottawa Ont \$70,577, J S Day London Ont \$2,072, Town of Dryden (Utility Dept) Dryden Ont \$9,200, Echo Bay Mines Ltd Edmonton Alta \$7,262, R Eden Halifax N S \$3,648, E G & G International Waltham Mass USA \$4,999, Electrolitic Marine Corp Victoria B C \$5,693, Y P Ellingson Faro Y T \$6,527, The City of Flin Flon Flin Flon Man \$12,833, Garfield Flowers Hopedale Nfld \$19,153, Chas F Franklin Grand Rapids Man \$12,444, Gander Aviation Ltd Gander Nfld \$38,465, General Instruments Corp Westwood Mass USA \$6,294, General Photo Grammetric Ltd Ottawa Ont \$18,237, Geosciences Research Associates Edmonton Alta \$18,952, Grumwell Associates Ltd Clarkson Ont \$18,911, Elaine L Hallam Ottawa Ont \$4,800, Douglas Hamilton Geraldton Ont \$27,919, Helen I Heinrichs Brooks Alta \$5,090, Raymond James Hennessy Burns Lake B C \$47,426, Hewlett-Packard (Canada) Ltd St Claire Que \$6,600, W Honeywell Halifax N S \$3,379, Hong Kong & Eastern Tokyo Japan \$7,311, Hudson's Bay Co Montreal Que \$6,360, I B M Canada Ltd Don Mills Ont \$4,940, Inel Entrepreneurs Electric Inc Montreal Que \$3,574, Instronics Limited Stittsville Ont \$2,600, Interior Weather Services Ltd Prince George B C \$26,748, Jet Janitor Services Ltd Stephenville Nfld \$6,270, R E Johns Victoria BC \$6,999, Andre Jones Lourdes Blanc Sables Que \$14,800, James R Jones Harrington Harbour Que \$4,400, Paulouise Kasudluak Inoucdjouac N W T \$4,238, I J Kuchinsky Halifax N S \$3,302, Philip A Lapp Ltd Toronto Ont \$14,131, Ian Martin Associates Ltd Toronto Ont \$82,222, Manpower Business Services Ltd Ottawa Ont \$4,786, McGill University Montreal Que \$51,665, McLean Computer Graphics Montreal Que \$3,953, Bertrand Methot Bagot Que \$13,078, D Millen Halifax N S \$6,551, Modern Technical Services Ltd Toronto Ont \$10,424, H K Morrison & Sons Mount Uniacke N S \$2,322, H G Mortimore Halifax N S \$4,214, Motorola Willowdale Ont \$10,539, National Climatic Data Centre Downsview Ont \$5,000, National Research Council Ottawa Ont \$2,119, University of New Brunswick Fredericton N B \$7,435, Norcanair Ltd Prince Albert Sask \$23,400, Ocean Science Association Halifax N S \$9,900, Office Assistance Ltd Vancouver B C \$2,302, Donald J Ogner Don Mills Ont \$2,715, Old Crow Co-op Association Old Crow Y T \$5,412, Mary T Parr Scarborough Ont \$3,824, Personnel Pool Ottawa Ont \$4,758, Peterson Plumbing & Heating Co Ltd Winnipeg Man \$8,960, Pilot Mound & District C of C Pilot Mound Man \$2,100, Mme Roger Plante Parent Que \$9,668, Matthew Pootoolik Ville d'Anjou Que \$14,985, Quebec Cartier Mining Co Port Cartier Que \$14,124, University of Quebec Montreal Que \$68,510, Queen's University Kingston Ont \$22,525, Rapid Blue Print Ltd Hamilton Ont \$3,665, Rapid Grip & Batten Ltd Ottawa Ont \$2,511, George Sabouret Ottawa Ont \$12,813, E Sanderson Ottawa Ont \$3,472, Sanitary Cleaners St John's Nfld \$2,100, Scott Films Ltd Ottawa Ont \$45,548, R Simard Meadow Lake Sask \$14,600, Sperry Rand Canada Ltd Toronto Ont \$2,465, D Stastny Victoria B C \$7,300, Systems Dimensions Ltd Ottawa Ont \$124,494, R M Tait Haines Junction Y T \$3,399, Technical Overload Ltd Toronto Ont \$83,116, Telbec Inc Montreal Que \$9,625, University of Toronto Toronto Ont \$17,021, Tremblay Heroux & Associates Shawinigan Que \$25,000, University of Victoria Victoria B C \$18,716, University of Waterloo Waterloo Ont \$17,662, Olive Wentzell Daniels' Harbour Nfld \$36,665, Jiri Werner Toronto Ont \$5,700, West Baffin Eskimo Co-op Ltd Cape Dorset N W T \$16,610, B A Westell Downsview Ont \$3,000, Margeret M Westfall Germansen Landing B C \$30,000, S G Westhaver Victoria B C \$3,580, White River Air Service Ltd White River Y T \$53,708, York University Downsview Ont \$3,000.

Other Business Services \$1,020,088—Claire Alary Ottawa Ont \$4,700, E A C Amy & Sons Ltd Halifax N S \$5,671, Bestway Electrical Contractors (Hamilton) Ltd Hamilton Ont \$2,000,

ENVIRONMENT—Continued

Bilingual Personnel Ltd Hull Que \$8,978, Bookshelf Bindery Ltd Ridgeway Ont \$5,242, Edward Caissie Ottawa Ont \$2,025, P Cantelon Ottawa Ont \$2,615, D A H Charles Ottawa Ont \$6,762, Computel Systems Ltd Ottawa Ont \$5,246, Cribb Construction Ltd Ottawa Ont \$8,725, Dr E Davies Saskatoon Sask \$3,200, J DeGonzague Ottawa Ont \$4,329, D O T Personnel Services Toronto Ont \$17,808, B J Dunlap Sussex N B \$4,962, John Henderson Fredericton N B \$9,890, Chas Higgerty Ltd Ottawa Ont \$2,879, Donald G Hustins Fredericton N B \$5,258, Dr L D King Burlington Ont \$2,000, Kramer Printing Niagara Falls Ont \$2,423, Langley Contracting Co Hagersville Ont \$2,712, George Lewis Fredericton N B \$4,675, Manpower Services Ltd Ottawa Ont \$19,000, L R G Martin Waterloo Ont \$14,050, Peter McLoughlin Associates Fredericton N B \$12,353, Miss 500 Ottawa Ont \$24,182, Miss Stacey Personnel Ottawa Ont \$33,381, Multi Media Communication Ltd Fredericton N B \$7,088, Murray-Latta Machine Co Ltd Vancouver B C \$3,718, A W H Needler St Andrews N B \$28,660, Nicolet Carrier Dressel & Assoc Montreal Que \$18,187, Office Overload Co Ltd Ottawa Ont \$64,016, Toronto Ont \$73,279 and Kingston Ont \$6,770, Personnel Pool Ottawa Ont \$33,047, J C Rioux Ottawa Ont \$3,600, J A Roberts Fredericton N B \$12,065, George Sabouret Ottawa Ont \$14,214, University of Saskatchewan Saskatoon Sask \$15,180, D S Scott Waterloo Ont \$4,993, Mohammad Shahbaz Fredericton N B \$6,149, J L J Thompson Ottawa Ont \$2,100, Unipress Ltd Ottawa Ont \$2,480, R L Walker & Partners Ltd Ottawa Ont \$4,181, White Star Janitorial Cleaning Services Hamilton Ont \$14,523.

RENEWABLE RESOURCES PROGRAM

Accounting Services \$13,408—W Sollors Gatineau Que \$5,280.

Legal Services \$41,097—Houghton Gray Jensen & Duhaime Kamloops B C \$3,862, Yves Lamoureux Hull Que \$4,416.

Engineering Services \$673,320—Acres Consulting Services Ltd Vancouver B C \$24,339, Avramovitch Aza & Associates Halifax N S \$11,114, A Barnes Vancouver B C \$3,252, J L Bolton Vancouver B C \$13,947, British Columbia Research Vancouver B C \$47,286, University of British Columbia Vancouver B C \$4,484, Built Environment Co-ordinators Ltd Toronto Ont \$3,034, R V Burgoyne Sault Ste Marie Ont \$169,796, Canadian International Paper Co Gatineau Que \$26,421, Consolidated-Bathurst Packaging Ltd Montreal Que \$5,949, Durand Machine Co Ltd Gatineau Que \$16,330, Fenco Fredericton N B \$3,000, Don Fowler Edmonton Alta \$7,800, General Refrigeration Vancouver B C \$9,978, Green Blankstein Russel & Associates Winnipeg Man \$80,687, Groves Hodgson Edmonton Alta \$2,846, Stephen Homer Upper Woodstock N B \$2,600, Industrial Overload Vancouver B C \$5,058, MacDonald College Toronto Ont \$9,165, Antoine Monfet Montreal Que \$3,015, Morris & Richard Ltd Halifax N S \$11,719, Paish Howard & Associates Vancouver B C \$4,000, Presentey Engineering Products Ltd Ottawa Ont \$20,400, Renewable Resources Consulting Services Ltd Edmonton Alta \$5,000, Richard & Boyce Delta B C \$3,500, Ripley Kloth Leonoff Inter Ltd Vancouver B C \$2,008, John E Rowlandson Scarborough Ont \$2,700, Steve Takacs Construction Ltd Ottawa Ont \$7,661, D W Thomson & Co Ltd Ottawa Ont \$17,130, Thurbur Consultants Ltd Ottawa Ont \$11,000, Underwood McKinley Cameron Wilson Smith & Associates Vancouver B C \$3,642, Underwood McLellan & Associates Vancouver B C \$34,900, Universal Structures Ltd Vancouver B C \$3,500, R Vit Ltd Pointe Claire Que \$4,300, Western Canada Hydraulics Vancouver B C \$8,036.

Scientific Services \$3,122,436—University of Acadia Wolfville N S \$15,000, P Addison Ottawa Ont \$13,000, Aero Trades (Western) Ltd Winnipeg Man \$7,024, Agatronix Ltd Victoria B C \$14,700, Government of Canada—Department of Agriculture Ottawa Ont \$3,000, Norman Aitchison Edmonton Alta \$3,150, University of Alberta Edmonton Alta \$9,400, L Allison Edmonton Alta \$3,560, Alpine Helicopters Ltd Edmonton Alta \$4,160, Gary G Anweiler Edmonton Alta \$2,600, Arbex Forest Development Co Ltd Ottawa Ont \$5,000, Associated Helicopters Ltd Edmonton Alta \$46,265, Joseph Avik Inuvik N W T \$7,404, N Baig Ottawa Ont \$2,400, T W Beck Consultants Ltd Montreal Que \$120,067, M A M Bell Victoria B C \$20,000, J A Bindernagel Kitchener Ont \$7,575, Biocon Research Ltd Vancouver B C \$4,000, Department of Biology Thunder Bay Ont \$3,400, Bio-Research Laboratories Ltd Pointe Claire Que \$70,190, Kent Brace Edmonton Alta \$4,600, B C Research Vancouver B C \$273,295, University of British Columbia Vancouver B C \$82,077, British Columbia Waterfowl Society Vancouver B C \$2,970, Ian Britt Burnaby B C \$3,150, Brock University St Catharines Ont \$10,200, Buffalo Airways Ltd Calgary Alta \$15,000, University of Calgary Calgary Alta \$14,000, Canadian Forest Products Vancouver B C \$4,000, Canadian Industries Ltd McMasterville Que \$14,021, Norman J Carew Hazeldean Ont \$2,500, Cariboo Air Charter Ltd Vancouver B C \$4,000, Carleton University Ottawa Ont \$18,075, Gilles Chapdelaine Valleyfield Que \$2,850, Ciba-Geigy (UK) Ltd Fredericton N B \$15,000, C I P Research Ltd Hawkesbury Ont \$73,703, Therese Clermont Ottawa Ont \$2,500, Computer Sciences of Canada Ltd Edmonton Alta \$42,500, Contacts Airways Ltd Edmonton Alta \$2,975, Parzival Copes Vancouver B C \$3,200, Jean-Marc Coulombe Mont Thabor Que \$2,100, Crown Zellerbach Vancouver B C \$3,530, Dr Gordon Davies Bridgeport Ont \$2,475, E A DeBock Edmonton Alta \$12,420, Digital Equipment of Canada Kanata Ont \$7,825, Dominion Computer Support Service Ottawa Ont \$2,668, Domtar Ltd Senesville Que \$39,019, David B Donald Edmonton Alta \$4,500, P J Doolog Kootenay B C \$10,000, Dumbroff Sault Ste Marie Ont \$4,000, Envirocon Ltd Vancouver B C \$13,000, F L Filion Ottawa Ont \$4,800, Finnish Forest Research Institute Helsinki Finland \$2,000, Flostrand Sault Ste Marie Ont \$9,835, Sterry Freeman St John's Nfld \$2,460, Ralph Fryer Vancouver B C \$3,000, Dorothy Gailus Nanaimo B C \$6,908, Wilfred Galloway Ottawa Ont \$4,400, Neville Garrity Pointe Claire Que \$2,170, Gateway Aviation Kootenay B C \$6,450, Maureen C Gauthier Ottawa Ont \$2,400, Department of Geography—Gov't of Canada Edmonton Alta \$4,500, Eva Giesecke Midland Ont \$2,160, Jimmy Gordon Inuvik N W T \$7,404, Great Lakes Paper Co Ltd Thunder Bay Ont \$82,665, J E Grigel Edmonton Alta \$4,500, University of Guelph Guelph Ont \$55,602, William Gunn Toronto Ont \$4,339, Ross Hall Sackville N B \$2,000, R Lanois Hare Prince Albert Sask \$2,760, Harmac Pulp Ltd Nanaimo B C \$5,401, D F Halter Pacific Rim Nat P K B C \$12,000, Manfred Hoefs Klthane Y T \$3,600, Don Holmes Athabasca Alta \$2,205, John C Holmes Edmonton Alta \$2,500, Robert Hughes Associates Ltd Toronto Ont \$6,160, Industrial Overload Vancouver B C \$41,626, Institute of Northern Studies Edmonton Alta \$19,895, Institute of Resource Ecology Edmonton Alta \$4,900, Iroquois Chemical Ltd Iroquois Ont \$9,962, Bruce Jenkins St John's Nfld \$2,700, Mike Johnson Edmonton Alta \$2,400, Ken Johnstone Montreal Que \$16,000, Erik Jorgensen Ottawa Ont \$7,000, Silas Kangeana Inuvik N W T \$7,404, Stanley Keevik Inuvik N W T \$7,404, Lynne Kemper Edmonton Alta \$5,440, L J Knapik Edmonton Alta \$4,500, Lakehead University Thunder Bay Ont \$3,000, A G Landals Edmonton Alta \$4,500, Janet Land Vancouver B C \$4,900, C Larsen Elk Island Alta \$4,050, Douglas Larsen Edmonton Alta \$5,285, University of Laval Quebec Que \$23,500, Denis LeHoux

ENVIRONMENT—Continued

Montreal Que \$19,189, Leisure Consultants Ltd Toronto Ont \$15,000, Jennifer A Lewis Ottawa Ont \$11,097, Limnos Associates Ltd Lake Louise Alta \$12,030, Lockwood Consultants Ltd Toronto Ont \$12,525, Lockwood Survey Corp Vancouver B C \$8,826, MacDonald College Toronto Ont \$5,000, MacMillan Bloedel Ltd Vancouver B C \$77,385, T H Manning Merrickville Ont \$2,000, Maritime Computers Ltd Halifax N S \$2,500, David W Mayhood Prince Albert Sask \$3,610, M R McLandress Winnipeg Man \$3,040, Meadowood Forestry Service Ltd Sault Ste Marie Ont \$12,174, Cathleen S Miller Manotick Ont \$3,000, K J Mitchell Ottawa Ont \$3,000, University of Moncton Moncton N B \$6,750, Monsata Canada Ltd LaSalle Que \$3,927, John Nagy Ottawa Ont \$3,855, Nahanni Air Services Nahanni N W T \$104,185, New Brunswick Natural Resources Fredericton N B \$8,000, University of New Brunswick Fredericton N B \$52,880, Pia Nielson Waterton Park Alta \$4,800, Noralta Flights Fort Chipewyan Alta \$3,900, Norcanair Prince Albert Sask \$4,250, Northern Wildlife Station Fredericton N B \$4,555, Northwood Pulp Ltd Vancouver B C \$8,201, Nova Scotia Forest Industry Port Hawkesbury N S \$76,611, Robert Nowosad Inuvik N W T \$15,288, Okanagan Helicopter Ltd Inuvik N W T \$49,200, Ontario Pressure Treated Wood Ltd Toronto Ont \$14,388, Ontario Research Foundation Mississauga Ont \$183,727, University of Ottawa Ottawa Ont \$3,000, M Ozers Ottawa Ont \$10,125, Jack Pannekoek Inuvik N W T \$3,200, R Pellick Prince Albert Sask \$7,000, V H Phelps Vancouver B C \$2,975, W E Pinson Hamilton Ont \$5,000, Porter Engineering Co Ltd Vancouver B C \$8,840, Serge J Postupalsky Roseville Mich USA \$2,217, Prairie Agri-Management Ltd Edmonton Alta \$5,428, Dr Prasznier (UBC) Vancouver B C \$7,940, Premo Engineering Ltd Vancouver B C \$2,200, Pulp & Paper Research Institute of Canada Pointe Claire Que \$119,071, Quasar Systems Ltd Ottawa Ont \$19,000, Queen's University Kingston Ont \$20,340, M P Rancourt Montmorency Que \$2,900, D R Rault Waterton Park Alta \$2,000, Ray's Flying Services Northern Alberta \$2,050, Reindeer Air Services Banks Ont \$3,192, Research & Productivity Council Fredericton N B \$20,000, Ian Robertson Vancouver B C \$16,750, R Robinson Ottawa Ont \$7,700, M Rogers Ottawa Ont \$3,090, Judy Root Vancouver B C \$4,200, M J Rosa Gifford Que \$13,350, Britt Roscoe Fredericton N B \$8,675, Cam Roy Sault Ste Marie Ont \$8,888, Richard Russel Ottawa Ont \$4,000, G A Sandercock Vancouver B C \$4,919, University of Saskatchewan Saskatoon Sask \$24,561, R D Saunders Prince Albert Sask \$2,360, J Simpson Sault Ste Marie Ont \$10,000, P L Sharp Waterton Park Alta \$4,800, P A Smith Ottawa Ont \$3,300, V G Smith Ottawa Ont \$2,000, G L Steucek Vancouver B C \$2,000, George Stone Sault Ste Marie Ont \$10,000, B G Stushnoff Creston B C \$3,900, Sunshine Uniform Supply Co Ltd Toronto Ont \$4,477, Technical Services Ltd Montreal Que \$7,350, Philip Tefrey Fort Sask Saskatchewan Alta \$4,700, J B Theberge Klwane Y T \$4,170, S Thibodeau Fredericton N B \$2,800, University of Toronto Toronto Ont \$73,653, Trainor Surveys Ltd Nashwaak N B \$6,594, Trans North Turbo Air Ltd Whitehorse Y T \$204,124, Garry C Trotter Lake Louise Alta \$9,180, Wm Trow Associates Ltd Toronto Ont \$5,073, Wm G Turner Waterton Park Alta \$3,990, U B C Computing Services Ltd Vancouver B C \$16,828, Underhill & Underhill Vancouver B C \$3,512, Unies Ltd Winnipeg Man \$4,500, Alan Vaudry Vancouver B C \$9,850, University of Victoria Victoria B C \$12,980, Dean Ward Ottawa Ont \$2,850, Warf Institute Vancouver B C \$3,134, University of Waterloo Waterloo Ont \$4,086, George Waterston Edinburgh Scotland \$2,300, R W Wellwood Vancouver B C \$6,250, Western Archib Structures Vancouver BC \$2,787, Western Consultants Ltd Vancouver B C \$5,000, University of Western Ontario London Ont \$24,500,

Western Photogrammetry Ltd Beaverhill Alta \$3,150, W A West Vancouver B C \$10,350, University of Windsor Windsor Ont \$9,240, Woods-Gordon & Co Edmonton Alta \$9,850, H Wright Ottawa Ont \$11,880, Keith S Yonge Edmonton Alta \$2,100, York University Toronto Ont \$4,800, R Zarnovican Valleyfield Que \$4,950, Department of Zoology London Ont \$4,745.

Training and Education Services \$133,776—A Coriveau Montreal Que \$2,146.

Health and Welfare Services \$6,019.

Protection Services \$312,950—University of British Columbia Vancouver B C \$2,800, David Brochet Gaspe Que \$2,000, Canadian Corps of Commissioners Ottawa Ont \$106,672, Canadian Corps of Commissioners Victoria B C \$47,369, Paul Lalumiere Beauharnais Que \$2,815, Elias Martin St Augustin Que \$2,500, Andre Noel Valleyfield Que \$7,031, Charles Osborne Montreal Que \$2,000, Gerald Thomassin Montmorency Que \$6,210, Germain Tremblay Ste Foy Que \$3,255.

Other Services \$596,835—University of Acadia Wolfville N S \$14,150, H W Barnhart & Associates Manotick Ont \$5,000, Myrtle Bateman Dorchester Crossing N B \$4,670, F Bonenfant Montreal Que \$5,999, F Boucher Montreal Que \$2,115, University of British Columbia Vancouver B C \$10,273, Canadian General Electric Vancouver B C \$3,237, Canadian International Paper Co Montreal Que \$3,977, Carleton University Ottawa Ont \$2,000, Computel Systems Ltd Ottawa Ont \$2,686, Computer Service Canada Ltd Edmonton Alta \$6,900, Com-Share (Canada) Ltd Rexdale Ont \$2,411, George Dawson Winnipeg Man \$2,470, Jos Drouin & Fils E N R Chateau Richer Que \$3,439, Economy Steam Laundry Ltd Victoria B C \$2,174, Edmonton Power & Electricity Edmonton Alta \$39,189, Edmonton Telephones Edmonton Alta \$16,679, Fabricare Cleaners Edmonton Alta \$2,640, N Gagnon Montreal Que \$2,025, Simone Gaudreault Ste Foy Que \$2,000, J A Gilbert Ottawa Ont \$4,410, Diane Guionnet Valleyfield Que \$2,985, Gaston Haude Chalk River Ont \$14,927, Haugh Stanbury & Associates Ltd Chalk River Ont \$25,000, I B M Canada Ltd Edmonton Alta \$4,649, Jet Janitor Service Ltd Stephenville Nfld \$23,670, Erik Jorgensen Ottawa Ont \$3,000, G Laroche Montreal Que \$3,056, Management Concepts Ltd Scarborough Ont \$8,459, Modern Building Cleaners Edmonton Alta \$27,797, W H Motherwell Vancouver B C \$2,160, National Data Centre Corp Ltd Vancouver B C \$3,112, Northwestern Utilities Ltd Edmonton Alta \$12,418, Bernice Pelletier Whitehorse Y T \$2,455, Guy E Poisson Montreal Que \$5,165, Quasar Systems Ltd Ottawa Ont \$2,950, G Ranger Montreal Que \$2,380, Reliable Cleaning Services Ltd Victoria B C \$15,480, Servacar Ltd Edmonton Alta \$7,978, Simon Fraser University Burnaby B C \$32,651, Sunshine Uniform Supply Co Ltd Toronto Ont \$2,408, Systems Dimensions Ltd Ottawa Ont \$104,896, Tetrad Computer Applications Ltd Vancouver B C \$2,952, Germain Tremblay Ste Foy Que \$6,743, Vickers Benson Ltd Montreal Que \$5,156.

Other Business Services \$1,645,107—Leopold Albert Halifax N S \$2,024, Armand Allain Richibucto N B \$2,200, Roger Andrews Charlottetown P E I \$2,120, Ross Barney St Marys N B \$11,500, H W Beall Ottawa Ont \$2,771, Bell Buoy Marina Ltd Halifax N S \$21,841, Serge Berialut Ottawa Ont \$6,393, Gordon W Bigg Ottawa Ont \$2,500, Bilingual Personnel Ltd Hull Que \$42,127, G E Bissel Vancouver B C \$25,145, Real Bisson Midland Ont \$4,218, Bodiga Bay Institute of Pollution Ecology Ottawa Ont \$4,400, Bond Brothers Sawmill Ltd Sault Ste Marie Ont \$14,517, Gerald Brothers St John's Nfld \$9,900, Lloyd Butler Halifax N S \$2,450, Blake A Campbell Vancouver B C \$7,495, Malcolm Carmichael

ENVIRONMENT—*Concluded*

Halifax N S \$2,918, K F Carr Halifax N S \$5,650, N M Carter West Vancouver B C \$6,000, Centennial Drafting Service Reg'd Pointe Gatineau Que \$2,106, Michel Chasson Halifax N S \$6,000, M M Clugston Halifax N S \$2,736, Emile Comeau Halifax N S \$5,650, Jean-Marc Coulombe Mont Thabor Que \$3,150, B Cudmore Halifax N S \$2,024, J Wm Dalziel St Catharines Ont \$6,000, Dale Denton Digby N S \$2,736, Gabriel D'Entremont Lower West Pubnico N S \$15,000, Welber D'Entremont Lower West Pubnico N S \$6,469, D O T Personnel Services Ottawa Ont \$3,893, Marielle Dubeau Montmorency Que \$3,000, I B Duthie Winnipeg Man \$12,300, R Y Edwards Creston Valley Nfld \$3,050, T Farrell Southern Harbour Nfld \$2,000, U Fehr Ottawa Ont \$3,015, F L Filion Ottawa Ont \$6,081, Andrew Flett Winnipeg Man \$8,615, Henri Fougere Miminegash P E I \$10,400, Foundation of Canada Engineering Corporation Ltd Toronto Ont \$75,000, Don Foxall Midland Ont \$7,947, Ian Fraser Halifax N S \$2,052, Dorothy Gailus Nanaimo B C \$2,500, Neville Garrity Pointe Claire Que \$4,457, Eva Giesecke Midland Ont \$2,178, Huguet Gionet Halifax N S \$6,000, Theophile Gionet Halifax N S \$2,250, Wilfred Gionet Halifax N S \$14,400, Yves Gionet Halifax N S \$5,313, Ira Grant Pictou N S \$3,542, Great Lakes Paper Co Ltd Thunder Bay Ont \$7,463, David Hearn St John's Nfld \$2,508, G M Hill Halifax N S \$3,542, Richard Hofer Ottawa Ont \$3,600, Industrial Seaboard Co Burnaby B C \$2,475, Steve Johnson Gimli Man \$5,508, H Jones Riverton Man \$2,250, Erik Jorgensen Ottawa Ont \$2,674, Norbert Lanteigne Halifax N S \$6,000, C C LeBreton Halifax N S \$2,024, Leeway Holdings Ltd Vancouver B C \$4,900, Serge Lemieux Courville Que \$2,625, Louis Lipton Hartford Conn USA \$5,925, Constance MacFarlane Halifax N S \$3,600, Haniff Madakia St John's Nfld \$8,325, Douglas Magee Toronto Ont \$2,800, M Maceron Ottawa Ont \$7,500, Martin & Assoc Ltd Montreal Que \$3,420, City of Masset Masset B C \$2,500, C R Matthews Halifax N S \$5,650, Doug McCrae Edmonton Alta \$4,875, D McDougall St John's Nfld \$4,800, G G McDougall Miminegash P E I \$2,019, John McKay Hull Que \$12,383, M J A McNamara Halifax N S \$2,277, R McRae Edmonton Alta \$3,194, J H Misner Port Dover Ont \$2,400, Miss 500 Ottawa Ont \$2,052, Miss Stacey Personnel Ottawa Ont \$22,263, Tom Moffat Midland Ont \$3,054, N H Morse Halifax N S \$2,000, Micheal Mulvihill Ottawa Ont \$7,053, D J Nicholson Charlottetown P E I \$6,800, Office Overload Co Ltd Ottawa Ont \$134,361, Ontario Humane Society Toronto Ont \$13,037, D A Peeling Dartmouth N S \$8,000, Donald Pope St John's Nfld \$10,200, William Pope St John's Nfld \$15,000, Personnel Pool Ottawa Ont \$9,565, Ronald Renault Ottawa Ont \$3,845, Saskatchewan Government Institute Saskatoon Sask \$2,147, Mildred G Scott Scarborough Ont \$2,500, Stephanie Sellers Ottawa Ont \$5,009, R E Semple Halifax N S \$3,125, R Simpson Tupperville Ont \$4,873, Patrick Sullivan St John's Nfld \$8,700, Taito Saiko Co Ltd Tokyo Japan \$39,600, Eitara Takatsuka Fredericton N B \$4,200, A R Taylor Fredericton N B \$2,000, A R Thompson Research Ltd Ottawa Ont \$4,800, George Thomson Glasgow Scotland \$8,100, James Thomson Glasgow Scotland \$90,450, E R Wakelin Charlottetown P E I \$4,600, W Walker College Alaska U S A \$2,450, E Wayne St John's Nfld \$4,800, R Westendorp Midland Ont \$6,060, Western Display Services Ltd Vancouver B C \$4,450, T A Wright Halifax N S \$5,650.

EXTERNAL AFFAIRS

Canadian International Development Agency

Consultants Services \$412,961—F Asselin Vaudreuil Que \$11,471, D Belanger Montreal Que \$2,904, R Benard Montreal Que

\$10,791, J G Bene Vancouver B C \$26,827, K J Charles Thunder Bay Ont \$2,294, W D Cooper Ottawa Ont \$11,133, D DeMaret Ottawa Ont \$3,273, H G Dion Ste Anne de Bellevue Que \$25,287, J D Edmonds Ottawa Ont \$4,375, E P Fitzgerald Ottawa Ont \$28,390, L Gagner Ottawa Ont \$4,636, W J Gall Oakville Ont \$15,813, P Garceau Ottawa Ont \$3,258, A Gascon Ottawa Ont \$8,127, P Girouard Montreal Que \$20,252, Government of Canada—Department of Supply and Services Ottawa Ont \$8,100, R Harmston Ottawa Ont \$15,247, Indian Social Institute New Delhi India \$2,636, Inter-Dev Associates Limited Ottawa Ont \$11,750, J M Kostash Ottawa Ont \$3,859, M Latrémouille Hull Que \$8,906, G LeBlanc Montreal Que \$18,366, J P Lefebvre Hull Que \$8,906, H MacNicol Ottawa Ont \$6,213, S McFadzean Winnipeg Man \$10,223, T H McLeod Regina Sask \$40,659, N Marten Ottawa Ont \$12,206, E Mercier Quebec Que \$22,842, Montreal University Montreal Que \$3,300, M Negwenya Ottawa Ont \$9,044, Network for Developing Organizations Incorporated Montreal Que \$4,517, Réseau de Développement d'Organisations Inc Montreal Que \$6,553, D Smith Barrie Ont \$12,461, H A Stepler Ste Anne de Bellevue Que \$2,993, S Vallee Montreal Que \$3,022, A Vinetree Quebec Que \$2,484, R L Walker & Partners Ottawa Ont \$3,847.

Computer Services \$25,426—Burroughs Business Machines Don Mills Ont \$3,000, Government of Canada—Department of Supply and Services—Computer Service Bureau Ottawa Ont \$17,331, Management Information Systems—Computer Services Ottawa Ont \$4,253.

Office Services \$18,763—Ann Barbeau Ottawa Ont \$5,277, Bilingual Personnel Hull Que \$2,163, Helen Legault Ottawa Ont \$6,213.

Film Production \$45,951—R Benard Montreal Que \$10,791, Government of Canada—National Film Board Ottawa Ont \$15,129, Société Radio Canada Montreal Que \$20,000.

Protection Services \$42,286—Canadian Corps of Commissioners Ottawa Ont \$42,286.

Training Courses \$53,492—Berlitz School of Languages Ottawa Ont \$2,743, Carleton University Ottawa Ont \$2,792, Government of Canada—Public Service Commission Ottawa Ont \$18,833.

Medical Services \$5,227—Government of Canada—Department of National Health and Welfare Ottawa Ont \$5,227.

Storage of Household Effects \$11,478.

Miscellaneous \$63,500—Government of Canada—Department of Supply and Services—Canadian Government Photo Centre Ottawa Ont \$5,449, and Labour—Information Canada Ottawa Ont \$7,707, York Advertising Limited Ottawa Ont \$11,181.

FINANCE

FINANCIAL AND ECONOMIC POLICIES PROGRAM

Level Services \$13,595—Kates Peat Marwick and Company Toronto Ont \$9,996.

Training and Educational Services \$95,864—Government of Canada—Public Service Commission Ottawa Ont \$39,984,

FINANCE—Concluded

Harvard University Boston Mass U S A \$3,000, P P A 1972
Canadian Region Conference Ottawa Ont \$3,900.

Management Consulting and Contract Research \$44,483—A S Abell Ottawa Ont \$4,860, ABC Drache Ottawa Ont \$6,900, Government of Canada—Department of Supply and Services Ottawa Ont \$20,355, J B Katchen Ottawa Ont \$6,000.

Data Processing Services \$384,657—Computel Systems Ltd Ottawa Ont \$85,753, Computer Services Bureau Ottawa Ont \$76,546, Data Resources Inc Lexington Mass U S A \$17,073, Government of Canada—Department of National Revenue Ottawa Ont \$3,496 and Statistics Canada Ottawa Ont \$28,305, Information Science Industries Ottawa Ont \$3,163, Office Overload Co Ltd Ottawa Ont \$5,681, Systems Dimensions Ltd Ottawa Ont \$100,212, University Computing Canada Ltd Don Mills Ont \$21,267.

Protection Services \$87,728—Canadian Corps Commissionnaires Ottawa Ont \$67,451, Dominion Electric Protection Ottawa Ont \$7,032, General Investigation Ltd Ottawa Ont \$13,255.

Other Business Services \$935,903*—D Andison Toronto Ont \$5,692, Richard Arnott Victoria B C \$2,025, J Bell Montreal Que \$13,534, Biro Inc Ottawa Ont \$24,450, Business Associates Ltd Toronto Ont \$3,084, Sebastian Cardarelli Ottawa Ont \$5,800, Clarkson Gordon and Company Toronto Ont \$32,792, Gérard Coulombe Ottawa Ont \$13,875 A R Dobell Toronto Ont \$18,563, Government of Canada—Department of External Affairs Ottawa Ont \$7,635 and Department of National Health and Welfare Ottawa Ont \$9,849, Institute for Policy Analysis Toronto Ont \$5,000, Susan Karamessines Ottawa Ont \$2,250, R F Lindsay Toronto Ont \$3,600, Bruce E MacDonald Ottawa Ont \$33,542, E P Neufeld Toronto Ont \$4,013, McDonald Currie and Company Montreal Que \$36,614, Charles O'Hara Vancouver B C \$11,667, Osler Hoskin and Harcourt Toronto Ont \$11,773, Personnel Pool Ottawa Ont \$53,001, A M Pilling Toronto Ont \$7,958, Queen's University Kingston Ont \$25,848, Royal Bank of Canada Montreal Que \$25,218, Security Analysis Ltd Toronto Ont \$14,404, I P Sharpe Associates Ltd Toronto Ont \$38,623, Dr Balvir Singh Toronto Ont \$6,000, Miss Stacey's Personnel Ottawa Ont \$14,255, Sutton and Bell Interior Design Consultants Toronto Ont \$3,004, University of Toronto Toronto Ont \$2,220, L P Wilson Tenaga Que \$10,000, Hugh Young Ottawa Ont \$6,250.

*Includes payment of service fees to provinces \$499,834.

ANTI-DUMPING TRIBUNAL PROGRAM

Legal Services \$3,273—Soloway Wright Houston Killen and Greenberg Ottawa Ont \$3,273.

Other Business Services \$10,537—Kates Peat Marwick and Company Toronto Ont \$7,800, Personnel Pool Ottawa Ont \$2,213.

Auditor General

Legal Services \$20,119—Borden Elliot Kelley & Palmer Toronto Ont \$20,119.

Management Consultants \$5,000—Peat Marwick Mitchell & Company Ottawa Ont \$5,000.

Training and Educational Services \$12,479—Canadian Institute of Chartered Accountants Toronto Ont \$9,654, Government of Canada—Public Service Commission—Staff Development Ottawa Ont \$2,825.

Tuition Fees \$8,635.

Miscellaneous \$1,916.

Insurance

Valuation of Securities held by Insurance Trust and Loan Companies \$10,000—Dominion Securities Corporation Ltd Toronto Ont \$10,000.

Data Processing \$55,286—Alphatext Systems Ltd Ottawa Ont \$48,443, IBM Canada Ltd Ottawa Ont \$5,106, Other \$1,737.

Stenographic Services \$5,844—Personnel Pool Ottawa Ont \$5,844.

Health Services \$1,057.

Training and Educational Services \$2,912.

Other Types of Services \$578.

Tariff Board

Other Types of Services \$9,085.

**GOVERNOR GENERAL AND
LIEUTENANT-GOVERNORS**

Contract Services \$2,480.

Hospitality \$8,832—Comptroller of the Governor General's Household Rideau Hall Ottawa Ont \$5,810, Other \$3,022.

Laundry and Dry Cleaning \$8,870.

Other Business Services \$3,187.

Photography Services \$2,224.

Staff Assistance \$4,137.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**ADMINISTRATION PROGRAM**

Accounting Services \$90,800—Government of Canada—Department of Supply and Services Ottawa Ont \$90,800.

Fees, Honoraria and Contract Expenses \$29,769—Government of Canada—Public Service Commission Ottawa Ont \$25,734.

Fees—Staff Training \$12,239.

Nursing Counsellor Services \$19,707—Government of Canada—Department of National Health and Welfare Ottawa Ont \$19,707.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Service Contracts \$235,274—Systems Dimensions Ltd Ottawa Ont \$30,670, Urwick Currie and Partners Ltd Ottawa Ont \$13,061, Xerox of Canada Ltd Toronto Ont \$2,125, Alphatex Ltd Ottawa Ont \$2,068.

Stenographic Assistance \$4,217.

Tuition Fees \$7,969.

Other Types of Services \$3,246.

INDIAN AND ESKIMO AFFAIRS PROGRAM

Artists and Designers Fees \$6,289.

Board and Lodging \$98,314—Ontario School for the Deaf Kingston Ont \$8,500, Province of Saskatchewan—Department of Education Regina Sask \$6,996.

Burial of Indians and Eskimos \$231,754.

Classroom Assistants \$8,553.

Contracts with Indian Bands \$25,000.

Daily Transportation of Pupils \$3,664,374—A A Charter Service Mission City B C \$21,112, Anchor Transit Ltd Duncan B C \$14,807, Blood Bus Co-op Cardston Alta \$5,763, Broadview School Unit #18 Broadview Sask \$9,163, Cache Creek Motors Ltd Cache Creek B C \$34,494, Cardston School Division #2 Cardston Alta \$402,710, Carrs Deluxe Coaches Ltd Orillia Ont \$2,116, Coastal Bus Lines Kitimat B C \$36,154, W Courturier Jousard Alta \$8,037, Cupar School Unit #28 Cupar Sask \$3,105, East Smoke School Division #54 Valleyview Alta \$4,470, Norman Francis Harrison Mills B C \$33,000, Wm E Frizzi Williams Lake B C \$14,384, P E Gill Pointe Bleue Que \$18,463, Fred Greveling Lytton B C \$23,546, R Gordon Abernethy Sask \$4,280, L Isana Fort Qu'Appelle Sask \$3,543, J Keepness Cupar Sask \$3,899, L Kinequon Wynyard Sask \$4,796, Kinistino School Unit Kinistino Sask \$29,735, Martins Coaches Ltd Orillia Ont \$2,025, Medstead School Unit Medstead Sask \$2,078, Melfort School Unit Melfort Sask \$6,800, M Metchwais Grand Centre Alta \$34,307, Muskoka Board of Education Bracebridge Ont \$6,950, Kor Nelson Hazelton B C \$26,850, Ontario County Board of Education Oshawa Ont \$3,646, P A Northern Bus Lines Prince Albert Sask \$96,814, Paynton Cons School District Paynton Sask \$16,028, Province of Saskatchewan—Department of Education Regina Sask \$9,346, Saskatoon East School Unit Saskatoon Sask \$2,361, Sault Ste Marie Board of Education Sault Ste Marie Ont \$5,625, School District #28 Quesnel B C \$2,713, School District #29 Lillooet B C \$32,390, School #30 Ashcroft B C \$11,378, School District #46 Gibsons B C \$2,659, School District #50 Queen Charlotte B C \$21,178, School #66 Lake Cowichan B C \$19,178, School District #68 Nanaimo B C \$4,454, School District #70 Port Alberni B C \$19,053, School District #84 Gold River B C \$5,500, V E Sharkey Heinsburg Alta \$15,165, The Sioux Bus Lines Sioux Lookout Ont \$25,048, Don Turnbull Merritt B C \$2,400, Turtleford School #65 Turtleford Sask \$9,700, Western Bus Lines (Port Alberni) Ltd Port Alberni B C \$14,640, Western Bus Lines Kamloops B C \$22,120, Wakaw School Unit Wakaw Sask \$18,494, Wilkie School Unit #59 Wilkie Sask \$6,920.

Data Processing \$61,003—Alphatext Ltd Ottawa Ont \$5,186.

Employment and Placement \$75,758—Rural Learning Association Toronto Ont \$15,000.

Indian Consultation \$140,246—Honoraria \$101,690, Payments to Associations \$38,556.

Inspection of Schools by Provincial Inspectors \$3,560.

Leadership Training Courses \$259,656—Cascade Inn Banff Alta \$3,403, Ernst and Ernst Edmonton Alta \$2,200, Slaves of the Upper Hay High Level Alta \$5,400, Western Canada Native Winter Games Cardston Alta \$6,000.

Legal Fees \$31,826.

Local Board & Lodging for Children \$9,087,360—Geraldton Board of Education Geraldton Ont \$10,470, Montreal Lake Children's Home Timber Bay Sask \$6,157, Province of British Columbia Victoria B C \$4,905,883.

Maintenance Allowances \$10,484,178—Anahim Lake Student Residence Williams Lake B C \$41,700, Espanola Board of Education Espanola Ont \$19,329, Geraldton Board of Education Geraldton Ont \$14,177, Huron College London Ont \$4,365, Kirkland Lake Board of Education Kirkland Lake Ont \$4,851, Lakehead Board of Education Thunder Bay Ont \$33,180, Manitou Arts Foundation Manitowaning Ont \$13,940, Pehatapun Native Rehab Meadow Lake Sask \$2,770, Province of Saskatchewan—Department of Social Services Regina Sask \$17,819, Province of Saskatchewan—Dept of Education Regina Sask \$95,453, Sault Ste Marie Board of Education Sault Ste Marie Ont \$69,401, School for the Deaf Saskatoon Sask \$4,368, School District #57 Prince George B C \$126,946, State University College Kingston Ont \$2,536, Timmins Board of Education Timmins Ont \$14,340.

Maintenance of Juvenile Delinquents \$40,608—Ranch Ehrla Regina Sask \$3,419.

Operation of Pupil Residences \$414,861—Corporation Episcopale Catholique Romaine de la Baie James Moosonee Ont \$238,813, Holy Angels Student Residence Fort Chipewyan Alta \$137,519.

Other Business and Specialist Services \$7,496,935—Acres Consulting Services Ltd Vancouver B C \$9,600, Air-Photo Analysis Assoc Toronto Ont \$2,799, R Alain St Janvier de Chazal Que \$8,750, Alberta Indian Development Services Edmonton Alta \$90,428, Alberta Native Communications Society Edmonton Alta \$11,041, R Aller Toronto Ont \$8,900, Anderson Marine Ways Sointula B C \$3,831, Anglican Church of Canada Moosonee Ont \$8,000, Jacques Angrignon Quebec Que \$3,546, Maurice Arbic Quebec Que \$3,240, Ted L Arsenault Lennox Island P E I \$2,500, Assoc Engineering Service Ltd Regina Sask \$2,462, Den Austin Gagnonville Que \$2,014, H W Barnhart Associates Toronto Ont \$2,980, Bartley and Associates Limited Thunder Bay Ont \$2,600, Battleford Native Handicraft North Battleford Sask \$6,278, Beca Const Inc Mangan Que \$6,400, Jean Rene Bergevin Casselman Ont \$6,485, Biggar School Unit #50 Biggar Sask \$21,620, Albert Bilodeau St Rose Man \$4,000, Bilodeau Elec Arvida Que \$14,425, S J Glenn Bird Toronto Ont \$2,400, Bird & Hal Ltd Toronto Ont \$20,602, K H Bishop & Assoc Winnipeg Man \$20,400, Blackfoot E D C Gleichen Alta \$10,000, Blaine Lake School Unit Blaine Lake Sask \$4,844, Blood Tribal Administration Cardston Alta \$5,548, Blue Quills Native Education

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Council St Paul Alta \$2,500, Emerson Bonspille \$13,274, Bowes & Cocks Ltd Toronto Ont \$4,500, British Columbia Language Project Vancouver B C \$24,999, British Columbia Native Indian Teachers Association Vancouver B C \$2,000, Agnes Bruno Morinville Alta \$2,925, Keith R Bryant Sept Iles Que \$4,893, Drs R Bryce & R McIntosh Edmonton Alta \$2,670, R M Buck Regina Sask \$4,240, Edgar Buffalo and Samson Band Council Hobbema Alta \$5,000, John Buldogg High Level Alta \$2,400, Burch Findley McFarlane & Co Winnipeg Man \$2,150, R Burnside & Associates Toronto Ont \$2,162, Burnt Church Co-op Burnt Church N B \$5,000, Cabana Sequin and Associates Montreal Que \$2,620, Calgary Urban Treaty Indian Alliance Calgary, Alta \$5,000, Camden Properties Ltd Vancouver B C \$5,983, Camosun College Victoria B C \$54,286, E R Campbell Vancouver B C \$5,040, Canadian Executive Service Overseas James Bay \$5,000, Canadian Executive Service Overseas Montreal Que \$17,831, Canadian Executive Service Overseas Odanak Que \$3,051, Canadian Executive Service Overseas Toronto Ont \$28,559, Canadian Red Cross Society Calgary Alta \$4,000, Cariboo College Williams Lake B C \$25,293, A Caron Shawinigan Que \$2,600, Dr W Cassie Ottawa Ont \$4,928, Chantigny Construction Repentigny Que \$3,509, Chapel Island Band Chapel Island N S \$5,300, Chassé Tremblay & Assoc Baie Comeau Que \$4,605, Chilliwack Area Council Chilliwack B C \$4,100, Jimmy Christ Fort Chimo Que \$5,000, S R Colwill Vancouver B C \$4,058, Communities Economic Development Fund Winnipeg Man \$13,100, Conseil de la Coopération de Québec Réserves du Québec Qué \$33,836, Armand Cote Winnipeg Man \$10,740, Dr Gaétan J Côte Inc James Bay Que \$4,900, Côté Bélair & Arrivés F George Quebec Que \$19,200, Côté Leclair Langlois & Assoc Sherbrooke Que \$21,845, Romeo Courcheve Winnipeg Man \$4,800, Henri Cousineau Quebec Que \$9,841, Cowichan Band Council Duncan B C \$2,325, Enoch Crane and the Samson Band Council Hobbema Alta \$5,000, Cunningham Rivard Appraisals Ltd North Vancouver B C \$2,561, Allen Cupples and Associates Toronto Ont \$4,612, P A Daigle Fredericton N B \$4,248, Damas & Smith Willowdale Ont \$18,800, Davis & Company Vancouver B C \$7,761, Deloitte Husking & Scels Calgary Alta \$3,000, Louis Demontigny Trois Rivières Que \$2,500, Espanola Board of Education Espanola Ont \$2,480, Department of Education Regina Sask \$195,110, Derry Michener Booth Toronto Ont \$2,800, M M Dillon Ltd Winnipeg Man \$15,750, H R Doane Truro N S \$2,759, Dominion Soil Investigations Toronto Ont \$3,712, Mathias Douglas Winneaway Que \$22,705, Dryden Board of Education Dryden Ontario \$2,751, R L Duncan Penticton B C \$2,222, R Durling Powell River B C \$5,513, Gaétan Durocher Quebec Que \$2,550, J B Duquette Quebec Que \$2,897, D B M Impressions Inc Québec Que \$2,998, City of Edmonton Edmonton Alta \$5,000, A Elden Fort Saskatchewan Sask \$4,800, Epec Consulting Ltd Regina Sask \$32,548, B Newis Calgary Alta \$30,855, Eskasoni Band Council Eskasoni B C \$2,400, Evaluation Technique Inc Pointe-Bleue Mistassini Manouane Que \$3,476, Fédération Coe Nouveau-Québec Lévis Qué \$2,240, G A Fisk Vancouver B C \$56,295, Percy Flett Island Lake Man \$4,500, Mrs H Fulton Halifax N S \$4,979, Grégoire Gabriel Schefferville Que \$2,200, E J Gaboury Winnipeg Man \$3,825, Gartner-Lee Associates Toronto Ont \$2,050, L P Gauthier Villeneuve Qué \$7,050, Jean-Guy Gélinas Quebec Que \$3,000, General Photogrammetric Toronto Ont \$35,932, Geocon Ltd Halifax N S \$4,267, James F Gilmour Vancouver B C \$2,500, C F Gleeson and Associates Ottawa Ont \$4,950, R Patrick Goguen Woodstock N B \$3,155,

Government of Canada—Department of Supply & Services Ottawa Ont \$20,250, Government of Alberta Edmonton Alta \$6,000, W W Graham Ottawa Ont \$5,000, Lactin Grenier & Co Vancouver B C \$2,196, C Guindon Amos Qué \$3,150, Desmond Hallissey & Assoc Ste Foy Que \$13,976, L C Hardy Fort Norman N W T \$10,200, Hearn Board of Education Hearn Ont \$3,000, Henning Jacobsen Production Ltd Toronto Ont \$10,506, William Herny Eskasoni N S \$3,900, Hildebrand Young & Assoc Winnipeg Man \$2,700, R T Holmes Ottawa Ont \$6,700, Houle Construction Inc Québec Que \$6,275, C C Huston and Associates Toronto Ont \$4,410, Ilkalu Lodge George River Qué \$4,950, Indian Association of Alberta Edmonton Alta \$5,000, Indian Craft of Ontario Toronto Ont \$18,160, John Isfeld Selkirk Man \$5,000, Interform Planning & Design Ltd Calgary Alta \$36,040, Margaret Johnson Eskasoni N S \$2,100, W C R Jones Ottawa Ont \$2,200, Fernand Juneau High Level Alta \$5,600, Kates Peat Marwick & Co Toronto Ont \$26,000, W H Kelly Ottawa Ont \$7,768, Ronald Kirby Quebec Que \$10,000, Kitimat Band Council Kitimat B C \$3,777, Stephen John Knockwood Mimac N S \$2,825, John Knockwood Mimac N S \$2,540, Wallace LaBillois Nashwaak Village N B \$4,864, Lacoursière Beaumier Depuis & Déry Shawinigan Que \$2,988, Ligue Ltée Ville Lemoyne Que \$34,268, Lakehead Board of Education Thunder Bay Ont \$3,080, Lambton County Board of Education Sarnia Ont \$5,242, Land Use Services Kelowna B C \$5,159, Landry & Landry Ltd Natashquan Que \$4,500, P C Larocque Montreal Que \$27,262, J Leaning Ottawa Ont \$4,183, John Leduc Brandon Man \$10,000, Lemieux Morin & Bourdages Jonquière Que \$54,637, Lennox Island Co-op Lennox Island P E I \$4,900, Maurice Lessard Roumaine Que \$8,166, Lexpair Inc Montreal Que \$69,420, J Lickers Ottawa Ont \$4,680, M E Lloyd & Assoc Halifax N S \$4,960, Lockwood Survey Corp Ltd Vancouver B C \$8,931, Gordon MacDonald Sydney N S \$6,283, J MacDonald Fort Chimo Que \$3,200, Manitoulin Board of Education Manitowaning Ont \$8,896, Manitoba Indian Development Inc Winnipeg Man \$2,850, F A Manuela Calgary Alta \$2,400, Marshall Macklin Monaghan & Co Ltd Toronto Ont \$4,564, A McBride N D du Nord Qué \$5,800, B McEue Toronto Ont \$2,380, McElhanney Surveying & Engineering Ltd Surrey B C \$4,250, J F McGillivray Vancouver B C \$2,914, T E McLaughlin Development Ottawa Ont \$14,079, Michaud & Marcotte Hauteville Que \$5,000, Metis Association of the Northwest Territories Hay River N W T \$2,106, Middle River Band Middle River N S \$5,300, Millbanke Industries Ltd Vancouver B C \$2,100, K Miller Ottawa Ont \$5,600, Sterling Milligan O'Leary P E I \$16,860, Mrs N Mitchell Ottawa Ont \$4,310, Mng'won Co-op Ltd Fredericton N B \$4,300, Mon-Ter-Val Inc Montréal Que \$2,123, M S J Electrique Sept-Iles Que \$5,000, Municipality of Cape Breton Sydney N S \$8,622, National Association of Principals & Administrators of Indian Residences Cheminus B C \$2,200, Native North American Studies Institute Montreal Que \$55,348, Arthur J New New Perceptions Ltd Calgary Alta \$7,077, Nishnawbe Institute Toronto Ont \$5,000, Davidee Nivaxie Quebec Que \$4,500, Northern Handicraft Co-op La Ronge Sask \$2,561, Northern School Board Prince Albert Sask \$3,660, North Vancouver School North Vancouver B C \$2,065, Oblate Indian-Eskimo Council Ottawa Ont \$22,000, O'Chiese Forest Enterprise Rocky Mountain House Alta \$5,872, Ontario Institute for Studies in Education Toronto Ont \$2,000, Roger Otis Inc Hauteville Que \$5,000, Ouellet & Couture Sept Iles Que \$5,000, E Pageau & F George Quebec Que \$13,750, Howard Paish & Associates Ltd Vancouver B C \$2,000, R Paré Perron Que \$22,160, Mme Loraine Parent Around Québec Que \$4,403, P A School Unit #56 Prince Albert Sask \$2,558, Reginald Paul Fredericton N B \$4,899, Paynton Consolidated #1417 Paynton

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Sask \$13,474, F Pearce Edmonton Alta \$4,794, Peat Marwick Mitchell & Co Vancouver B C \$3,546, Helen A Penn Calgary Alta \$2,224, Peter Perro Afton N S \$3,012, E Phillip Maple Ridge B C \$2,161, Phillips Freidman Bay Gervais & Girota Montreal Que \$4,000, Plomberie du Témiscamingue Ville-Marie, Qué \$11,800, Richard Pope Edmonton Alta \$2,000, G Popper & Assoc Ltd Fort Chimo Que \$2,690, Josie Potts Duffield Alta \$2,925, Paul Potts Glenevis Alta \$2,475, Price Waterhouse Associates Vancouver B C \$2,000, Province of Manitoba Winnipeg Man \$3,000, Province of Saskatchewan Regina Sask \$15,942, Provincial Treasurer Alberta Department of Agriculture Edmonton Alta \$11,816, Qu'Appelle Indian Resident School LeBret Sask \$2,367, Quebec Refrigeration Quebec Que \$7,000, Arthur Quoquochi Dolbeau Que \$2,030, Real Racine St Romuald Que \$8,055, Edwin Reid & Associates Ltd Vancouver B C \$14,180, Reid Crowther & Partners Ltd Vancouver B C \$8,555, Research Management Consultants Ltd Halifax N S \$5,000, Resource Associates Fredericton N B \$2,750, F G Richards Association Toronto Ont \$6,342, A Rioux Village Huron Que \$2,500, B Roberts Ashton Ont \$5,600, D S Robertson & Associates Toronto Ont \$3,338, Etienne Robinson Cross Lake Man \$4,800, Rochette Rochefort & Pineau Ste Foy Que \$17,801, P S Ross & Partners Winnipeg Man \$7,870, Rosthern School Unit Rosthern Sask \$2,060, Government of Canada—Royal Canadian Mounted Police Kamloops B C \$2,591, Royal Ontario Museum Toronto Ont \$6,000, John Samson and the Samson Band Council Hobbema Alta \$5,000, Mary Sandy Quebec Que \$4,000, Sarault & Painchaud Village Huron Que \$5,000, Sauze Forestry Services Edmonton Alta \$3,860, Schefferville Excavation Inc Schefferville Que \$4,200, School District #2 (Cranbrook) Cranbrook B C \$22,270, School District #15 Penticton B C \$11,153, District School #23 Kelowna B C \$6,607, School District #24 Kamloops B C \$18,724, School District #31 Merritt B C \$5,342, School District #39 Vancouver B C \$31,921, School District #46 Gibsons B C \$28,668, School District #48 Squamish B C \$6,036, School District #57 Prince George B C \$43,450, School District #70 Port Alberni B C \$11,663, School District #75 Mission City B C \$9,147, School District #76 Agassiz B C \$8,258, Scotchfort Development Scotchfort P E I \$5,400, Sechelt Band Council Sechelt B C \$4,000, Service Social du Centre du Québec Quebec Que \$3,775, Service Social de Chicoutimi Chicoutimi Que \$15,824, Service Social Diocèse Mt Laurier Mt Laurier Que \$13,626, Service Social Familial Quebec Que \$38,749, Service Social de Gaspé Gaspé Que \$35,259, Service Social de la Mauricie Trois-Rivières Que \$21,390, Service Social de l'ouest Québécois Amos Que \$67,600, Service Social du Saguenay Hauteville Que \$94,005, Leonard Shantz—Rocky Mtn House Alta \$3,300, Shriners Hospital (Ontario Headquarters) Toronto Ont \$26,377, Simon Fraser Private Hospital Prince George B C \$13,712, Skill Development Systems Sherwood Park Alta \$4,500, Slaves of the Upper Hay High Level Alta \$5,686, Robert Smallboy Edmonton Alta \$21,470, R A Smith Winnipeg Man \$11,350 A Snowbay Fort George Que \$2,500, Société de Conservation de la Côte Nord Baie Comeau Que \$4,274, Société de Conservation de l'Ouatouais Maniwaki Que \$3,800, Société Générale d'Informatique Inc Montreal Que \$13,775, Squamish Band North Vancouver B C \$2,340, St Amant Vézina Vinet & Brassard Val d'Or Que \$18,613, L P Stidwell Toronto Ont \$2,409, Gaston St Pierre Malotienam Que \$13,816, Stoney Band Administration Morley Alta \$2,520, Doug Stow Carman Man \$22,000, J Summerton West Vancouver B C \$2,000, Techbar Inc Montreal Que \$3,000,

Tera Instructional Designs Westlock Alta \$22,000, Terra-Scan Ltd Toronto Ont \$6,265, Allen Thomas Winnipeg Man \$3,000, Thorne Gunn Helliwell 7 Christenson Toronto Ont \$4,841, Thunderbird Co-op Eel River N B \$10,000, Timmins Board of Education Timmins Ont \$10,435, Thurso Lumber Ltd Thurso Que \$19,121, Tobique Band Council Tobique N B \$2,500, Towers Co Ltd Fort Chimo Que \$2,560, C Tremblay Québec Qué \$40,912, G H Tremblay Fort George Qué \$18,975, H Tremblay Ville Marie Qué \$11,610, Tremblay Héroux & Associés Shawinigan Que \$118,548, Tribal Counselling Services Hobbema Alta \$2,000, Tunbridge & Tunbridge Chilliwick B C \$2,505, Turnbull Construction Lavaltrie Que \$80,268, Turnor Lake Dev Co Meadow Lake Sask \$2,161, Turtleford School Unit Turtleford Sask \$11,424, Underwood-McLellan Winnipeg Man \$4,900, Unies Ltd Winnipeg Man \$3,700, Union of Nova Scotia Indians Micmac N S \$26,637, Union of New Brunswick Indians Fredericton N B \$7,777, University of British Columbia Vancouver B C \$65,408, University of Calgary Calgary Alta \$5,500, University of Saskatchewan Saskatoon Sask \$41,060, University of Western Ontario London Ont \$2,000, Urwick Currie Montreal Que \$24,880, Val-Tiros Val d'Or Que \$10,543, Prof J D Wahn Winnipeg Man \$5,900, Wakaw School Unit #48 Wakaw Sask \$2,176, G H Ward & Partners Ottawa Ont \$13,479, W L Wardrop & Assoc Winnipeg Man \$2,848, H G Warner Nainaimo B C \$5,346, Waterhen Enterprises Ltd Waterhen Lake Sask \$2,673, G Watts Port Alberni B C \$5,000, Whycocomagh Indian Band Whycocomagh N S \$5,300, Sam Wildcat Hobbema Alta \$39,900, Wilkie School Unit #59 Wilkie Sask \$12,330, Adeline Williams Mount Currie B C \$5,177, K M Wilson Calgary Alta \$3,000, Winintvi Co-op Paint Hills Que \$2,000, Mark Wolfleg & Roy Little Chief Calgary Alta \$5,000, L E Wright Winnipeg Man \$2,500, Alice Wuttunee Calgary Alta \$2,100, Fred Young Eskasoni N S \$4,740, Y W C A Toronto Ont \$3,621, Les Zettergren Winnipeg Man \$8,000,

Photographers Services \$13,102—R A Whelan Ottawa Ont \$2,450.

Protection Services \$112,051—Minister of Finance—Province of British Columbia Victoria B C \$90,537.

Public Relations \$38,107—J H McNeill Carleton Place Ont \$5,500.

Stenographic Services \$46,128.

Trainees \$625,716—Clothing \$20,982, Personal Allowances \$520,452, Travelling Expenses \$41,999, Tuition including fees and textbooks \$42,283.

Training of Public Servants \$104,036—Government of Canada—Public Service Commission Ottawa Ont \$2,800, Lakehead University Thunder Bay Ont \$5,671, Seneca College Toronto Ont \$12,275, University of Alberta Edmonton Alta \$2,950, University of Lethbridge Lethbridge Alta \$2,490, York University Toronto Ont \$8,076.

Tuition—College and University \$637,328—Algonquin College Sudbury Ont \$2,137, Brock University St Catharines Ont \$2,007, Lambton College London Ont \$2,602, Lansdowne College London Ont \$2,110, Laurentian University Sudbury Ont \$3,515, Trent University Peterborough Ont \$3,700, University of Ottawa Ottawa Ont \$3,841, University of Saskatchewan Saskatoon Sask \$4,135, University of Toronto Toronto Ont \$26,686, University of Western Ontario London Ont \$24,900.

Tuition—Elementary & Secondary \$27,177,076—Adams Lake Band Chase B C \$3,450, Allan Water Public School Water Ont \$6,240,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Assumption School Powell River B C \$34,036, Arcola School Unit #10 Arcola Sask \$55,225, Atikokan Board of Education Atikokan Ont \$7,425, Balcarres Consolidated Balcarres Sask \$79,598, Bambi Nursery School Ladysmith B C \$4,515, Beaverlodge School Division #68 Beaverlodge Alta \$5,665, Biggar School Unit #50 Biggar Sask \$85,422, The Bishop, Belleau School James Bay Ont \$50,000, Blaine Lake School Unit Blaine Lake Sask \$149,367, Borderland School Unit #4 Rockliffe Sask \$8,201, Brant County Board of Education Brantford Ont \$121,765, Broadview School Unit #18 Broadview Sask \$82,715, Bruce-Grey County R C S S Board Hanover Ont \$2,778, Canora School Unit #37 Canora Sask \$2,501, Cardston School Division #2 Cardston Alta \$548,887, Catholic Education Diocese of Prince George Prince George B C \$297,377, Centennial Park School North Battleford Sask \$8,200, Central Algoma Board of Education Bruce Mines Ont \$9,100, Chapeau Board of Education Chapeau Ont \$15,479, Cupar School Unit #28 Cupar Sask \$70,420, Cupar School Unit #29 Cupar Sask \$41,347, Espanola Board of Education Espanola Ont \$132,267, Ferland Public School Ferland Ont \$11,200, Fort Frances-Rainy River Board of Education Fort Frances Ont \$65,893, Geraldton District R C S S Board Geraldton Ont \$24,413, Geraldton Board of Education Geraldton Ont \$127,296, Govan School Unit #29 Govan Sask \$211,455, Grand Prairie School District #2357 Grand Prairie Alta \$43,793, Grand Prairie School District #1 Grand Prairie Alta \$29,790, Grand Prairie Association for Retarded Children Grand Prairie Alta \$10,184, Grey County Board of Education Markdale Ont \$89,054, Grenfell Cons S D #150 Grenfell Sask \$4,398, Haldimand County Board of Education Cayuga Ont \$352,893, Hastings County Board of Education Belleville Ont \$65,920, Hearst Board of Education Hearst Ont \$103,311, High Prairie School Division #48 High Prairie Alta \$286,823, Hudson Bay School #52 Hudson Bay Sask \$2,100, Immaculate Conception Vancouver B C \$3,609, Indian Head School Unit Indian Head Sask \$43,342, Intercultural Development Education Edmonton Alta \$4,328, Board of Education James Bay Ont \$350,000, Kamloops Indian Band Kamloops B C \$8,200, Kamsack School Unit Kamsack Sask \$97,167, Kapuskasing Board of Education Kapuskasing Ont \$7,551, Kenora District R C S S Board Kenora Ont \$203,022, Kent County Board of Education Chatham Ont \$248,594, Kinistinto School Unit Kinistinto Sask \$106,425, Kirkland Lake Board of Education Kirkland Lake Ont \$18,845, Lakehead Board of Education Thunder Bay Ont \$144,591, Lakehead District R C S S Board Thunder Bay Ont \$27,020, Lake Superior Board of Education Schreiber Ont \$33,633, Lambton County Board of Education Sarnia Ont \$276,533, Lesuk Ockey School Weyburn Sask \$2,440, Lethbridge #51 Lethbridge Alta \$88,400, Lethbridge R C #9 Lethbridge Alta \$36,800, Lloydminster Separate School Lloydminster B C \$2,038, Manitoulin Board of Education Manitowaning Ont \$427,642, Maple Creek School Unit Maple Creek Sask \$18,799, Meadow Lake School Unit #66 Meadow Lake Sask \$149,763, Medstead School Unit Medstead Sask \$78,305, Medicine Hat R C #21 Medicine Hat Alta \$6,251, Medicine Hat #76 Medicine Hat Alta \$2,703, Melfort School Unit #54 Melfort Sask \$16,174, Melville Composite H S Melville Sask \$7,239, Melville School Unit Melville Sask \$6,208, Middlesex County Board of Education Hyde Park Ont \$54,670, Mount Currie Kindergarten Mount Currie B C \$2,356, The Municipal Corporation of Uranium City Uranium City Sask \$10,601, Muskoka Board of Education Bracebridge Ont \$24,446, Musqueam Nursery School Vancouver B C \$10,115, Nipawin School Nipawin Sask \$23,176,

Nipigon-Red Rock Board of Education Red Rock Ont \$24,150, Nipissing Board of Education North Bay Ont \$123,149, Norfolk County Board of Education Simcoe Ont \$14,818, North Battleford—Collegiate Institute Board \$5,160; R C Separate High School \$8,805; R C Separate School Unit #16 \$5,696; School District #6,728; School District #1438 \$8,356 and School District Unit 58 North Battleford Sask \$13,165, North Shore Board of Education Elliot Lake Ont \$37,687, North York Board of Education Willowdale Ont \$5,187, Northern School Board Prince Albert Sask \$79,600, Northland School Division #61 Edmonton Alta \$77,616, Northshore District R C S S Board Blind River Ont \$7,182, The Northumberland Durham School Board Kingston Ont \$17,620, Ontario School for the Deaf Moose Factory, Ont \$3,420, Ontario County Board of Education Oshawa Ont \$12,777, Ottawa Board of Education Ottawa Ont \$9,548, Our Lady of Perpetual Help Kamloops B C \$11,929, Parkland School Unit Shellbrook Sask \$151,298, Paynton Cons S D #1417 Paynton Sask \$64,197, Peace River School Division #10 Peace River Alta \$28,162, Perth County Board of Education Stratford Ont \$2,370, Peterborough County Board of Education Peterborough Ont \$52,840, Pincher Creek R C #18 Pincher Creek Alta \$92,345, Pincher Creek #29 Pincher Creek Alta \$134,130, Prince Albert—R C School District #6 \$28,667; School District #3 \$318,777 and School Unit #56 Prince Albert Sask \$135,547, Province of British Columbia Victoria B C \$3,807,076, Province of Saskatchewan—Dept of Education Regina Sask \$7,762, Queen of Angels School Duncan B C \$42,047, Red Lake Board of Education Red Lake Ont \$2,069, Regina—Board of Education \$5,034; Dept of Education \$566,171; East School Unit #20 \$47,508; R C Separate H \$2,570 and School Unit #21 Regina Sask \$5,300, Renfrew County Board of Education Pembroke Ont \$35,910, Renfrew County R C S S Board Pembroke Ont \$16,311, Rosthern School Unit Rosthern Sask \$148,072, Saanich Indian Education Association Brentwood Bay B C \$12,750, St Ann's Academy Kamloops B C \$37,781, St Edmunds School North Vancouver B C \$8,537, St James Parochial School Vernon B C \$48,530, St Joseph's School Chemainus B C \$38,705, St Joseph's Parochial School Penttontic B C \$4,917, St Mary's School Mission B C \$62,745, St Mary's Parochial School Cranbrook B C \$6,551, St Thomas Aquinas School North Vancouver B C \$5,396, St Thomas Moore School Fairview Alta \$3,823, Saskatoon—Board of Education \$36,604 and Collegiate Institute Saskatoon Sask \$2,047, School for the Deaf Saskatoon Sask \$4,368, School District #57 Prince George B C \$2,356, Simcoe County Board of Education Barrie Ont \$102,132, Simcoe County R C S S Board Barrie Ont \$2,047, Smith Memorial School Port Alberni B C \$16,579, Squamish (Totem Nursery) Squamish B C \$6,579, The Stormont Dundas School Board Cornwall Ont \$200,178, Sturgis School Unit #45 Sturgis Sask \$32,635, Sudbury Board of Education Sudbury Ont \$50,212, Timiskaming Board of Education New Liskeard Ont \$3,243, Timmins Board of Education Timmins Ont \$25,045, Turtleford School Unit Turtleford Sask \$86,721, Upper Nicola Band Merritt B C \$7,500, Valleyview R C S S Division #84 Valleyview Alta \$104,340, Wadena School Unit Wadena Sask \$91,831, Wakaw School Unit Wakaw Sask \$75,816, Wilkie School Unit #59 Wilkie Sask \$48,495, Willow Creek #28 Claresholm Alta \$255,000, York County Board of Education Aurora Ont \$19,221, Yorkton Collegiate Institute Yorkton Sask \$5,265, Yorkton Public School Yorkton Sask \$3,806.

Tuition—Employees Children \$10,191.

Tuition—Other Out-Service Training \$2,289.

Tuition—Vocational & Special \$1,231,840—Algonquin College Ottawa Ont \$7,671, Algonquin College Sudbury Ont \$6,466,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

George Brown College Toronto Ont \$7,566, Camosun College Victoria B C \$119,225, Mohawk College of Applied Arts Brantford Ont \$2,087, P A Business College Prince Albert Sask \$2,589, Province of Ontario Toronto Ont \$7,331, Province of Saskatchewan—Department of Education Regina Sask \$95,085, St Lawrence College Kingston Ont \$2,431, Sask Indian Cultural College Saskatoon Sask \$15,000, School for the Deaf Saskatoon Sask \$2,688, School District #57, Prince George B C \$2,269.

Writers Fees \$5,120.

Other Types of Services \$196,913—Toronto Toronto Ont \$122,261, Tremblay Heroux & Associates Shawinigan Que \$26,118, Underwood McLellan & Associates Edmonton Alta \$12,000, West Canadian Graphic Industries Ltd Edmonton Alta \$18,499, University of Western Ontario London Ont \$4,558, R J Williamson Saskatoon Sask \$2,385.

Photographic Services \$8,403.

Protection Services \$5,846.

Stenographic Services \$36,780.

Teachers at Duke of Edinburgh School Churchill Man \$261,582—H Ball \$10,611, A Becker \$10,025, N Campbell \$10,060, I Chomyn \$10,364, G Cook \$16,391, J Coulthard \$12,474, B Everingham \$3,855, K Hiebert \$10,748, R Lau \$2,083, V Lau \$7,500, L Lawrie \$12,211, T MacDonnell \$4,992, M McCartney \$11,103, M Myros \$7,165, D Osborne \$14,542, T O'Shea \$16,726, L Peters \$7,014, T Pertson \$14,504, R Ramanciauskas \$6,758, G Strauss \$3,749, W Strauss \$19,857, L Taylor \$3,642, G Thiessen \$3,964, M Thompson \$12,953, K Whyte \$13,935, J Wilson \$7,209.

Trainees \$99,293—Clothing \$22,792, Personnel Allowances \$25,566, Travel \$43,930, Tuition \$7,005.

Tuition \$24,018—Fees and tests \$24,018.

Other Types of Services \$1,140,400.

CONSERVATION PROGRAM

Architects Services \$29,607—Government of Canada—Transport—Air Services Ottawa Ont \$25,000, Urbatique Inc Quebec Que \$4,607.

Cleaning Services \$4,254.

Computer Services \$26,998—Alphatex Ltd Ottawa Ont \$3,483, GT Andrews Ottawa Ont \$2,700, Systems Dimensions Ltd Ottawa Ont \$20,815.

Consultants Contracts \$11,630—Admar Inc Montreal Que \$4,378, Man Taylor Muret Lantzus Associates Ltd Calgary Alta \$2,500, FF Slaney and Co Ltd Vancouver B C \$4,752.

Consulting Engineering Services \$229,861—Adga Limited Ottawa Ont \$14,334, HG Acres Consulting Services Ltd Niagara Falls Ont \$113,674, MR Byrne & Associates Ltd Burlington Ont \$17,643, De Leuw Cather & Co of Canada Ltd Ottawa Ont

\$50,619, Engineering Test Laboratory Peterborough Ont \$2,700, Johnson Sustronk Weinstein & Associates Ltd Toronto Ont \$3,024, J D Lee Engineering Ltd Kingston Ont \$3,123, J L Richards & Associates Ltd Ottawa Ont \$5,265, Thurlow & Associates Ottawa Ont \$6,250, Totten Sims Hubicki Associates Ltd Cobourg Ont \$3,382.

Garbage Removal \$9,355.

Historical \$7,680—Mrs K Price Ottawa Ont \$4,680, Tony Walker Ottawa Ont \$3,000.

Legal Services \$2,899.

Protection Services \$207,077—Atlantic Protection Service Ltd Halifax NS \$3,738, Canadian Corps of Commissionaires Lower Fort Garry Alta \$38,558; Ottawa Ont \$35,262 and Quebec Que \$42,732, La Sécurité Nord Est Enr Rimouski Que \$8,339, Sentinel Security Services Riding Mountain Alta \$4,383.

Research \$16,797—Yvon Desloges Hull Que \$3,375, Pierre Lapointe Hull Que \$3,422, Royal Ontario Museum Toronto Ont \$2,500, Trent University Peterborough Ont \$7,500.

Service Contracts \$230,214—Alberta Forest Service Yoho Alta \$35,540, Banff Youth Comm Banff Alta \$8,000, E A Wilder Fairmont B C \$122,791, Fortier & Assoc Edmonton Alta \$37,567, Laboratoire d'Inspection d'Essais Inc Quebec Que \$2,026, Restigouche Log Driving Boom Co Campbellton NB \$12,300, YMCA Edmonton Alta \$11,990.

Snow Removal \$2,600.

Study \$349,169—Arbex Forest Development Co Ltd Ottawa Ont \$5,000, Biocon Research Ltd Victoria BC \$16,000, University of British Columbia Vancouver BC \$3,600, University of Calgary Calgary Alta \$12,720, J Campbell—University of Kings College Halifax NS \$5,749, Canadian Environmental Sciences Ltd Vancouver BC \$2,176, Carleton University Ottawa Ont \$6,850, FJ Cesario New York NY USA \$2,092, Conception & Recherche Esthétique Montreal Que \$5,000, Prof RJ Coupland—University of Saskatchewan Saskatoon Sask \$10,000, Dalhousie University Halifax NS \$4,500, J Darling Victoria BC \$4,000, RC Elliot Toronto Ontario \$8,500, Gagnon de Billy Quebec Que \$3,722, Dr M Goodchild—University of Western Ontario London Ont \$2,919, Government of Canada—Department of Environment—Canadian Wildlife Service Hull Que \$47,704, Dr MM Grandtner Quebec Que \$4,000, Peter Jacobs Montreal Que \$5,000, P Larouche & Associates Montreal Que \$2,500, Larocque Ménard Theriault Montreal Que \$60,000, Université Laval Quebec Que \$15,000, University of Manitoba Winnipeg Man \$8,941, McMaster University Hamilton Ont \$12,000.

NORTHERN DEVELOPMENT PROGRAM

Consultants Fees \$61,393.

Data Processing Services \$24,441—Systems Dimensions Ltd Ottawa Ont \$9,939.

Engineering Services \$73,818—Angus Butler Engineering Ltd Edmonton Alta \$3,094, E Kuiper Winnipeg Man \$2,500, Mandrell Canada Ltd Calgary Alta \$12,591, McElhanney Surveying and Engineering Ltd Vancouver B C \$2,850, Ray Wolfe Connell

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Lightbody & Reynolds Vancouver B C \$5,188, N Simmonds Whitehorse Y T \$2,300, Systems Dimensions Ltd Ottawa Ont \$9,291, Underhill and Underhill Whitehorse Y T \$3,515.

Honoraria \$2,150.

Legal Fees \$13,695.

Other Service Contracts \$1,666,915—University of Alberta Edmonton Alta \$154,320, K E Bowlby Ottawa Ont \$2,000, University of British Columbia Vancouver B C \$99,488, Brock University St Catharines Ont \$48,028, University of Calgary Calgary Alta \$50,358, Canadian Arctic Producers Ltd Ottawa Ont \$4,307, Canadian National Institute for the Blind Toronto Ont \$67,525, Carleton University Ottawa Ont \$8,548, Chemonies Industries Kamloops B C \$23,438, Gemini North Yellowknife N W T \$29,000, Gordon Thompson Douglas Toronto Ont \$17,746, Government of Canada—Department of Environment—Canadian Wildlife Service Hull Que \$174,479 and Department of National Defence Ottawa Ont \$2,970, Government of the Yukon Territory Whitehorse Y T \$7,000, K R Greenway Ottawa Ont \$14,000, G W Heinke Toronto Ont \$5,000, Institute of Public Affairs Dalhousie University Halifax N S \$15,800, Inuit Tapirisat Canada Ottawa Ont \$8,000, Janus Museum Consultants Ltd Toronto Ont \$31,278, Université Laval Quebec Que \$114,603, Mayo Helicopters Ltd Mayo Y T \$3,808, The M W Menzies Group Winnipeg Man \$42,750, Mont Gabriel Lodge Mont Gabriel Que \$10,540, Muskeg Research Institute Fredericton N B \$23,146, D Nickerson Yellowknife N W T \$38,569, Queen's University Kingston Ont \$11,000, Reid Collins and Associates Ltd Vancouver B C \$7,300, Sachs Harbour Trappers Association Sachs Harbour N W T \$5,000, University of Saskatchewan Saskatoon Sask \$54,987, F F Slaney & Associates Ltd Vancouver B C \$16,900, J C Sproule & Associates Ltd Calgary Alta \$36,623, Spartan Aero Ltd Ottawa Ont \$11,931, R Steffenson Ottawa Ont \$4,950, University of Prof T O'Riordan-Clarke University Worcester Mass U S A \$9,800, Pluram Co Quebec Que \$3,000, W Poliquin Calgary Alta \$3,600, Corporation d'Immeubles Renaud Ste Foy Que \$2,796, G Richard Montreal Que \$8,500, Rold Geological Explorations Ltd North Vancouver B C \$8,000, R C Scace & Associates Calgary Alta \$16,000, J Sias Mile 1064 Alaska Highway Y T \$3,400, Simon Fraser University Burnaby B C \$4,000, Dr J Stuart Halifax N S \$2,800, Traveldata Toronto Ont \$20,000, Tremblay Heroux & Associates Shawinigan Que \$10,000, University of Windsor Windsor Ont \$3,800, Dr T Yamamoto—University of Alberta Edmonton Alta \$2,000, R Young Bedford N S \$3,500.

Survey \$126,636—Atlantic Resource Planners Fredericton N B \$23,000, T Cameron—University of Saskatchewan Saskatoon Sask \$6,000, Carleton University Ottawa Ont \$5,200, P Cormier Ste Foy Que \$2,859, Darveau Grenier Lussier Quebec Que \$15,000, Government of Canada—Department of Energy Mines & Resources Ottawa Ont \$48,797, P Kuchar—University of Alberta Edmonton Alta \$10,500, Dr S B McCann Dundas Ont \$5,000, University of Manitoba Winnipeg Man \$3,000, W J Satterington Leamington Ont \$2,280, R L Way Wellington Ont \$5,000.

Technical Personnel Services \$531,676—Acadia University Wolfville N S \$2,300, Associated Engineering Services Ltd Edmonton Alta \$7,500, Bannermount Ltd Ottawa Ont \$5,578, Beauchemin Beaton Lapointe Montreal Que \$12,500, Butts Magwood & Hall Ltd Ottawa Ont \$10,326, Carleton University Ottawa Ont \$22,000, Central Tree Service Kingston Ont \$10,095, L R Clarke

Manotick Ont \$6,761, J Deblois Quebec Que \$3,437, Dolmage Mason & Stewart Ltd Vancouver B C \$17,554, N Dykes Ottawa Ont \$18,274, Fines Landscaping Division Ottawa Ont \$9,952, Fondex Limited Ottawa Ont \$6,479, Gallant Construction Co Ltd Atholville N B \$3,073, Gauthier Poulin Thériault Quebec Que \$4,000, Go Sato Ottawa Ont \$2,100, Gottschalk and Ash Ltd Montreal Que \$6,990, Government of Canada—Department of Energy Mines and Resources Ottawa Ont \$8,592; Secretary of State—National Film Board Ottawa Ont \$15,000 and Department of Transport—Canadian National Railways Montreal Que \$11,615, T Grange Tampa Fla U S A \$10,200, T Hall Penticton B C \$2,000, Mrs B Humphreys Manotick Ont \$21,263, H Ingstead Oslo Norway \$3,000, James Landscaping Co Ltd Arnprior Ont \$14,590, Kirby's Welding Ltd Gananogue Ont \$3,639, Kish Studio Ottawa Ont \$6,563, Université Laval Quebec Que \$23,000, J D Lee Engineering Ltd Kingston Ont \$3,288, F Lelièvre St Thérèse Que \$4,000, De Lewu Cather & Co of Canada Ltd Ottawa Ont \$19,443, Mrs N M McAllister Ottawa Ont \$3,250, M & S Martin Reg'd Ottawa Ont \$13,616, Memorial University of Newfoundland St John's Nfld \$9,000, New Brunswick Museum Saint John N B \$19,000, Ontario Editorial Toronto Ont \$12,000, J Palardy Montreal Que \$4,446, Université du Quebec Montreal Que \$9,000, J L Richards & Associates Ottawa Ont \$22,271, Ronalds—Federated Montreal Que \$40,715, Royal Ontario Museum Toronto Ont \$4,450, A Russell Vancouver B C \$2,800, E S Russenholt Headingley Man \$2,400, Seaway Tree Removal North Augusta Ont \$3,710, Shenco Engineering Co Ltd Toronto Ont \$11,556, Skin Scuba Ltd Calgary Alta \$2,320, Taaw Productions Ltd Toronto Ont \$52,000, Trans Canada Display Montreal Que \$9,717, Via le Monde Canada Inc Montreal Que \$4,500, Warnock Hersey (Int) Ltd Montreal Que \$2,913, University of Waterloo Waterloo Ont \$2,000, York University Toronto Ont \$4,900.

Training and Education Services \$3,467.

Tuition Fees \$17,181—Prince Albert School Prince Albert Sask \$17,181.

Miscellaneous \$3,600—Town of St Andrews St Andrews N B \$3,600.

INDUSTRY, TRADE AND COMMERCE

TRADE INDUSTRIAL PROGRAM

Legal Services \$50,313—Government of Canada—Department of Supply & Services Ottawa Ont \$48,105.

Training Expenses \$258,377—Alpine Inn Ste Marguerite Que \$3,433, Banff School of Advanced Management Banff Alta \$5,000, Berlitz School of Languages Ottawa Ont \$6,765, Centre de Rencontre Lac Simon Montreal Que \$6,843, Government of Canada—Department of National Defence Ottawa Ont \$6,439 and Public Service Commission Ottawa Ont \$31,690, Intermedia Hull Que \$11,118, Université de Laval Quebec Que \$24,977, University of Western Ontario London Ont \$5,400.

Protection Services \$92,288—Canadian Corps of Commissioners Ottawa Ont \$91,163.

Medical Expenses \$19,746—Government of Canada—Department of National Health and Welfare Ottawa Ont \$11,912.

Credit Reports \$9,583—Dunn & Bradstreet of Canada Ltd Toronto Ont \$9,583.

INDUSTRY, TRADE AND COMMERCE—Continued

Honoraria \$7,143—Knoblock H Uruguay S A \$2,000.

Hospitality, Including Posts Abroad \$1,138,296.

Management Consultants \$359,611—A B T Associated Inc Cambridge Mass U S A \$12,628, Atkinson M H E Ottawa Ont \$5,416, P Barnard Assoc Toronto Ont \$13,200, Berry W M Quebec Que \$5,000, Bureau of Management Consulting Ottawa Ont \$28,661, Donner & Lazar Research Association Toronto Ont \$9,870, Electrical Engineering Consociates Toronto Ont \$9,900, E M R & Associates Toronto Ont \$2,000, Faculté d'Administration de l'Université de Sherbrooke Sherbrooke Que \$16,481, Gishler P E Edmonton Alta \$4,749, Government of Canada—Department of Supply & Services Ottawa Ont \$56,425, Hallmark Engineering Ltd Vancouver B C \$5,000, J H Hare & Associates Winnipeg Man \$4,900, Hedlin Menzies & Associates Toronto Ont \$19,000, International Institute of Quantitative Economics Montreal Que \$4,984, P H Jones Ltd Aurora Ont \$9,200, Kates Peat & Marwick Co Toronto Ont \$4,625, J D Koppermaes Engineering Ltd Bedford N S \$4,960, Litvak Dr I A Ottawa Ont \$6,750, Lukasiewicz J Ottawa Ont \$4,751, MacAskill F L Rosemere Que \$3,320, Manning E Waterloo Ont \$3,300, The Mitre Corporation Bedford Mass U S A \$23,840, Marley C G Winnipeg Man \$4,550, Noranda Research Centre Pointe Claire Que \$5,000, Nova Scotia Research Dartmouth N S \$4,343, Perrin Leslie London England \$2,500, Pulp & Paper Research Institute of Canada Pointe Claire Que \$4,660, Riley V R Toronto Ont \$2,700, Ross A Toronto Ont \$4,160, P S Ross & Partners Ottawa Ont \$18,355, Schott Dr G Muernberg West Germany \$2,500, Stanford Research Institute California U S A \$9,579, Sutherland J P Montreal Que \$15,427, Waldron H F Ottawa Ont \$15,456, Willson G S Grimsby Ont \$4,981, Yau K F London Ont \$4,795.

Motion Picture Production & Distribution \$79,379—Government of Canada—National Film Board Ottawa Ont \$64,185.

Storage \$25,907.

Research Services \$14,343—Connely E Calgary Alta \$2,180.

Public Relations Services \$345.

Registration Fees \$26,090.

Miscellaneous Services \$4,244,403—Adga Ltd Ottawa Ont \$4,006, Alphatext Systems Ltd Ottawa Ont \$2,000, Association House Ottawa Ont \$2,000, Association P G S Ottawa Ont \$3,000, Aviation Planning Services Montreal Que \$5,000, Bilingual Personnel Hull Que \$7,951, Brackstone Paul Ottawa Ont \$3,645, J D Campbell Ottawa Ont \$8,198, Campeau P Ottawa Ont \$3,600, Canadian Seed Trade Association Mississauga Ont \$10,000, Cape Edward Montreal Que \$24,369, Centre de Gestion (CEGIR) Montreal Que \$8,000, Centre de Rencontre Lac Simon Montreal Que \$4,361, Centre for Applied Research Hamilton Ont \$14,975, Communication Arts Centre Montreal Que \$4,950, Computer Services Bureau Ottawa Ont \$152,669, Dataline Systems Ltd Toronto Ont \$6,743, Demers Gordon Baby Montreal Que \$64,210, Government of Canada—Statistics Canada Ottawa Ont \$2,422 and Department of Supply & Services Ottawa Ont \$11,053, Dobbins Peter Ottawa Ont \$4,800, Dominion Computer Support Services Ottawa Ont \$2,085, D O T Personnel Services Toronto Ont \$3,143, Dunn & Bradstreet of Canada Toronto Ont \$8,609, Eberts Herman Montreal Que \$9,758, Eck H F G Ottawa

Ont \$3,338, Ecole d'Architecture Montreal Que \$15,550, Economic Council of Canada Ottawa Ont \$5,924, Education Marketing Paris France \$5,000, Electrical Engineering Consociates Ltd Toronto Ont \$4,780, Ernst & Ernst Toronto Ont \$2,250, Evert Associates Ottawa Ont \$2,994, Fairbrother & Barnes Montreal Que \$1,894, Faure Jean-Louis Montreal Que \$4,961, Fennell Gordon Assoc Montreal Que \$14,825, Ferrabee L Montreal Que \$4,050, Gobeil Nicole Montreal Que \$4,080, Green S Ottawa Ont \$2,650, Hanscomb Roy Assoc Montreal Que \$12,400, Harris & Partners Toronto Ont \$16,500, Hawksbridge John Ottawa Ont \$4,163, Hopkins Hedlin Ltd Toronto Ont \$4,903, Hudson Institute New York N Y U S A \$19,600, Hudson Dr S C Ottawa Ont \$5,375, Humble A Guelph Ont \$2,700, I I T Research Institute Chicago Ill U S A \$24,267, Imperial Oil Ltd Toronto Ont \$11,373, Information Canada Ottawa Ont \$2,127,110, Kaplan R Downsview Ont \$4,940, Kates Peat Marwick Toronto Ont \$70,061, Koerner M M Toronto Ont \$2,415, Kendall & Associates Ottawa Ont \$9,950, Kon I Westmount Que \$3,175, Kwok Dr Clyde Montreal Que \$4,875, Labatts John London Ont \$30,621, L'Argent Bell Montreal Que \$17,506, Larmont Mill Process Consult Calgary Alta \$5,000, Leithead W G Vancouver B C \$2,497, Litvak J A Ottawa Ont \$7,805, MacAskill F L Rosemere Que \$4,980, Manning P Ottawa Ont \$10,300, McDonald D Ottawa Ont \$3,290, Miss Stacey Personnel Ottawa Ont \$37,021, Nickerson M L Assoc Ottawa Ont \$9,650, Office Overload Co Ltd Ottawa Ont \$19,062, Osber Haskin & Harcourt Toronto Ont \$21,713, Ouimet Paul A Montreal Que \$3,032, Personnel Pool Ottawa Ont \$87,919, Plimer Production Ottawa Ont \$9,600, Plourde Mrs C D Ottawa Ont \$2,050, Price Waterhouse Assoc Ottawa Ont \$114,529, Programmed Communications Montreal Que \$21,232, Government of Canada—Public Service Commission Ottawa Ont \$3,300, Pulos Design Associates Syracuse N Y U S A \$2,280, Queen's University Kingston Ont \$3,873, Rachlis S Ottawa Ont \$3,487, Reed F L C & Assoc Vancouver B C \$105,581, Richards J L & Assoc Ottawa Ont \$23,378, P S Ross & Partners Toronto Ont \$18,672, Royal Architectural Ottawa Ont \$32,513, Sanderson George F Ottawa Ont \$2,978, Searle Wilbee Rowland Don Mills Ont \$42,818, Silverman S N Ottawa Ont \$7,400, Simpson Jane Winnipeg Man \$3,480, Specifications Writers Toronto Ont \$14,744, Stephens A K Winnipeg Man \$10,764, Stevenson & Kellogg Toronto Ont \$20,410, Stewart Sam Don Mills Ont \$2,250, St Laurent J Ottawa Ont \$10,563, Gordon J Stringer Ltd Ottawa Ont \$10,800, Task Force Agency Ltd Ottawa Ont \$11,914, Tennant Song & Associates Vancouver B C \$12,000, The Thorne Group Ltd Toronto Ont \$9,000, United Nations New York N Y U S A \$2,725, University of Montreal Montreal Que \$2,500, University of Ottawa Ottawa Ont \$2,234, Uriveck Currie & Partners Toronto Ont \$54,863, Venbeke D Lafleche Sask \$3,108, Vroom A H Hudson Que \$4,989, Webster P Brockville Ont \$3,400, Westerlund E Toronto Ont \$2,471, York Advertising Ottawa Ont \$11,739.

TOURISM PROGRAM

Engineering Services \$4,662.

Training Expenses \$16,098.

Management Consultants \$12,522—Management Institute of Tourism Ltd \$12,097.

Protective Services \$836.

Motion Picture Production and Distribution \$357,471—Government of Canada—National Film Board Ottawa Ont \$349,188.

INDUSTRY, TRADE AND COMMERCE—Continued

Research Services \$269,860—B & B Marketing Ltd Montreal Que \$9,175, David Cannon Ottawa Ont \$3,884, Gelfand Derry & Associates Ltd Montreal Que \$2,580, William Gilbert Ottawa Ont \$2,029, Grey Advertising Inc New York N Y U S A \$106,300, Gordon Hill Advertising Ltd Montreal Que \$23,740, Infratest G N B H & Co Landsberger Strasse Germany \$4,398, Geo Kelly & Co Pty Ltd St Leonard's Australia \$2,084, Kay R Leslie Ottawa Ont \$3,380, MacLaren Advertising Co Ltd Toronto Ont \$2,964, Market Facts of Canada Ltd Toronto Ont \$3,850, Midwest Research Institute Kansas City Missouri U S A \$14,850, Minister of Finance & Industry Province of New Brunswick Fredericton N B \$10,000, Traveledata Toronto Ont \$35,665.

Medical Expenses \$568.

Storage \$363.

Public Relations \$76,775—De Grassi & Associates Inc Tokyo Japan \$2,389, Harrowgate Associates Sydney N S W Australia \$8,235, Lampe M Horst Frankfurt Germany \$11,549.

Registration Fees \$6,139.

Hospitality, including Posts Abroad \$247,545.

Miscellaneous Services \$1,056,872—Australian Mailing Service Pty Ltd Lane Cove Australia \$2,306, B & B Marketing Ltd Montreal Que \$3,068, Andre Benard & Associates Inc Montreal Que \$2,000, Canadian Restaurant Assoc Toronto Ont \$5,743, Commercial Art Centre Inc Montreal Que \$4,331, L J D'Amore & Associates Ltd Montreal Que \$3,675, Government of Canada—Statistics Canada Ottawa Ont \$86,100 and Department of Supply & Services Ottawa Ont \$21,039, John J Dostal Garden City N Y U S A \$6,598, Alan Drey Chicago III U S A \$4,883, Ted Grant Photographer Ottawa Ont \$8,260, Heritage Committee A Capital for Canadians Ottawa Ont \$5,000, Gordon Hill Advertising Ltd Montreal Que \$56,977, Government of Canada—National Film Board Ottawa Ont \$10,155, G/W Photography Ltd Toronto Ont \$2,816, Richard M Hofer & Associates Ltd \$2,420, George Hunter Toronto Ont \$2,500, International Research Associates (Asia) Ltd New York N Y U S A \$3,866, Laffoon Belair and Associates Ottawa Ont \$10,425, La Filmothèque du Vieux Inc Montreal Que \$8,232, Walter Karl Inc Armonk N Y U S A \$100,491, Gar Lunney Vancouver B C \$2,417, MacLaren Advertising Co Ltd Toronto Ont \$16,842, Ian H MacLean Ottawa Ont \$2,544, Don MacMillan Ottawa Ont \$3,942, Irene Maklary Ottawa Ont \$3,492, Malak Photos Ltd Ottawa Ont \$7,233, Marker Compilation & Research Bureau North Hollywood Cal U S A \$89,491, Market Development Corporation Hazelwood Missouri U S A \$15,411, Metromail Metromedia Co Westbury N Y U S A \$21,033, Metro Mail Advertising Co Lincoln Neb U S A \$51,418, Eric Miller Toronto Ont \$23,170, Milne-Pearson Productions Ltd Toronto Ont \$3,074, Catherine Morgan Ottawa Ont \$2,681, Marion Morrison Ottawa Ont \$3,971, D Newlands Toronto Ont \$2,654, John B O'Neill Ottawa Ont \$2,538, P M Associates Ltd Winnipeg Man \$11,412, Johann Pankratz Ottawa Ont \$9,376, Johanne Perrier Reg'd Montreal Que \$9,480, R L Polk & Co Ltd Toronto Ont \$113,198, Programmed Communication Ltd Montreal Que \$9,213, Project Planning Associates Ltd Toronto Ont \$2,936, Proulx Bros Ottawa Ont \$2,610, R B T Printing Ltd Montreal Que \$20,249, Redma Assoc Ltd Montreal Que \$3,375, Bruce Sutton Ottawa Ont \$2,223, Travel Industry Assoc of Canada Ottawa Ont \$3,465, Traveledata Toronto Ont \$3,298, Van Dyck & Associates Toronto Ont \$8,061, Victor Comptometer Ltd Galt Ont \$2,378.

GRAINS & OILSEEDS

Accounting Services \$4,200—Government of Canada—Department of Supply & Services Ottawa Ont \$4,200.

Training Fees \$1,566.

Management Consultants \$4,495—Government of Canada—Department of Supply & Services Ottawa Ont \$4,495.

Research Services \$2,656.

Registration Fees \$415.

Hospitality including Posts Abroad \$3,901.

Miscellaneous Services \$315,356—Bureau of Man Consult (J V DSS/Supply) Ottawa Ont \$5,038, Canada Grains Council Winnipeg Man \$186,500, Canadian National Railways—J M Easton Montreal Que \$28,593, Hopkins Hedlin Ltd Toronto Ont \$4,903, Quasar Systems Ltd Ottawa Ont \$21,840, R J Shepp Ottawa Ont \$3,020, S N C Protein Consultant Montreal Que \$5,000, Dr G Storey Saskatoon Sask \$5,245, Dr C Wilson Ottawa Ont \$18,750, Miss Stacey Personnel Ottawa Ont \$3,812, Personnel Pool Ottawa Ont \$4,864.

Statistics Canada

Commissioned writings for publications \$1,100.

Computer Services \$1,183,351—Alphatext Systems Limited Ottawa Ont \$142,606, Computel Systems Limited Ottawa Ont \$649,400, Government of Canada—Computer Services Bureau Ottawa Ont \$191,238, Dataline Systems Limited Toronto Ont \$26,769, I B M Canada Limited Don Mills Ont \$32,464, I P Sharp Associates Limited Toronto Ont \$15,886, Systems Dimensions Limited Ottawa Ont \$116,204.

Courses, Seminars and Tuition Fees \$139,766—Algonquin College of Applied Arts and Technology Ottawa Ont \$3,300, Berlitz School of Applied Languages Ottawa Ont \$21,659, R W Evans Associates Limited Downsview Ont \$6,492, Government of Canada—Public Service Commission Ottawa Ont \$49,666, I B M Canada Limited Don Mills Ont \$15,390, Ideal Systems Incorporated Madison Wis U S A \$7,721.

Health Services \$34,762—Government of Canada—Department of National Health and Welfare Ottawa Ont \$34,762.

Hospitality Services \$5,323.

Laundry and Dry Cleaning Services \$857.

Membership Fees \$5,065.

Professional Services \$382,719—Aquila B S T Limited Montreal Que \$11,931, M Arnold Charlottetown P E I \$2,619, Automation Centre of Ottawa Ottawa Ont \$5,459, W Baker Scarborough Ont \$3,436, J Boyd Edinburgh Scotland \$2,400, W S Bragg Ottawa Ont \$10,761, J C Brearley Ottawa Ont \$8,400, R Caldwell Vancouver B C \$4,980, The Canadian Consulting Group Toronto Ont \$61,484, Justin Ciale Ottawa Ont \$26,060, Cincom Systems of Canada Limited Mississauga Ont \$33,883, Colburn Project Control Limited Ottawa Ont \$6,256, Datacap Limited Ottawa Ont

INDUSTRY, TRADE AND COMMERCE—Concluded

\$21,083, Dominion Computer Support Services Ottawa Ont \$2,087, Econometric Application Company Houston Tex U S A \$19,980, D Forge Toronto Ont \$3,999, General Register Office for Scotland Edinburgh Scotland \$14,351, Government of Canada—Bureau of Management Consulting Ottawa Ont \$60,112, Hanscomb Roy Associates Ottawa Ont \$14,300, Hall & Associates Ottawa Ont \$2,250, J Henripin Montreal Que \$2,620, I B M Canada Limited Don Mills Ont \$2,415, Informetrica Limited Ottawa Ont \$14,029, Elizabeth E Joyce Ottawa Ont \$4,870, Lansdowne and Partner London Ont \$4,975, Laval University Montreal Que \$15,000, Tadek Matuszewski Montreal Que \$5,000, Ottawa Key punch Services Ottawa Ont \$18,260, D I Pool Ottawa Ont \$2,000, Price Waterhouse Associates Ottawa Ont \$20,848, E T Pryor London Ont \$27,346, P S Ross and Partners Ottawa Ont \$29,708, SDI Associates Toronto Ont \$18,434, T M F Smith Southampton England \$12,450, Softwarehouse Limited Ottawa Ont \$3,408, Systems Dimensions Limited Ottawa Ont \$5,600, E Tanner New Orleans La U S A \$6,100, U S Department of Commerce Bureau of the Census Washington D C U S A \$42,506, M Truchon Quebec Que \$5,000, Urwick Currie and Partners Montreal Que \$29,334, Alexei Von Baaren Calgary Alta \$3,640, Versa Management Limited Toronto Ont \$17,000.

Return of Criminal Statistics \$31,380.

Return of Vital Statistics \$74,655.

Remuneration and Expenses of Enumerators \$1,636,505.

Security Services \$144,721—Canadian Corps of Commissioners Ottawa Ont \$144,721.

JUSTICE**ADMINISTRATION**

Commissionaire Services \$29,127—Canadian Corps of Commissioners Ottawa Ont \$29,127.

Credit Reports \$3,517—Retail Credit Company of Canada Toronto Ont \$3,517.

Nursing Services \$2,815.

Membership Fees \$57,364.

Legal Services \$131,052—I Cotler Downsview Ont \$4,600, C Dalfen Ottawa Ont \$9,250, G Desjardins Quebec Que \$4,228, T D MacDonald Ottawa Ont \$14,743, G Alexandrowicz Ottawa Ont \$9,080, A Barrette Ottawa Ont \$4,678, J Fortier Ottawa Ont \$10,400, M Hansen Manotick Ont \$4,612, S Lemay Ottawa Ont \$2,500, J Mahoney Toronto Ont \$24,750, G MacDonald Summerside PEI \$2,515, H McLearn Vanier Ont \$10,417, R Pitzel Whitehorse YT \$3,380, F Turgeon Ottawa Ont \$2,235, J Yates Ottawa Ont \$9,163.

Miscellaneous Services \$16,778—Office Overload Co Ltd Ottawa Ont \$9,621, TAS Personnel Pool Ottawa Ont \$5,272, DOT Personnel Services Ottawa Ont \$1,885.

Supreme Court of Canada

Commissionaire Services \$25,905—Canadian Corps of Commissioners Ottawa Ont \$25,905.

Legal Services \$78,562—L Arbour Ottawa Ont \$3,542, P Archambault Ottawa Ont \$4,958, Y Bolduc Ottawa Ont \$8,500, R Buglass Ottawa Ont \$3,542, G Chambers Ottawa Ont \$4,958, P Costigan Ottawa Ont \$4,958, W Estey Ottawa Ont \$4,958, C Glover Ottawa Ont \$4,958, B Hough Ottawa Ont \$4,958, D Jack Ottawa Ont \$3,542, A Jacksteit Ottawa Ont \$3,542, H Kloppenburg Ottawa Ont \$3,542, M Matte Ottawa Ont \$8,500, W Millar Ottawa Ont \$3,542, R Saul Ottawa Ont \$4,958, L Taman Ottawa Ont \$3,542.

Federal Court of Canada

Commissionaire Services \$8,162—Canadian Corps of Commissioners Ottawa Ont \$8,162.

Witness Fees \$3,510.

Reporters Fees \$17,018.

Sheriffs Fees \$5,360.

Services and Disbursements \$50,774.

Law Reform Commission

Legal Services \$553,328—P Anisman Toronto Ont \$19,000, L Arbour Ottawa Ont \$7,000, J Atrons Vancouver BC \$3,500, C Barrette-Joncas Montreal Que \$5,100, A Bisson Ottawa Ont \$2,250, N Brooks Ottawa Ont \$14,725, P Burns Vancouver BC \$4,400, M Campbell Ottawa Ont \$2,858, M Caparros Quebec Que \$2,500, M Clancy Ottawa Ont \$10,375, R Delisle Ottawa Ont \$21,266, H Eddy Ottawa Ont \$9,625, T Elton Ottawa Ont \$10,071, G Ferguson Ottawa Ont \$10,782, J Fortin Ottawa Ont \$26,582, R Fox Toronto Ont \$2,734, F Fraser Halifax NS \$2,500, R Fritz Ottawa Ont \$8,302, M Freidland Toronto Ont \$4,375, P Garigue Montreal Que \$3,500, R Gosse Vancouver BC \$2,000, B Grenier Ottawa Ont \$16,500, H Hahlo Montreal Que \$3,500, E Hall Ottawa Ont \$4,800, K Jobson Ottawa Ont \$25,683, L Katz Ottawa Ont \$9,583, M Krasnick Toronto Ont \$4,840, M Lee Ottawa Ont \$2,475, J London Winnipeg Man \$2,500, P Lown Edmonton Alta \$2,750, R Marin Ottawa Ont \$6,900, C Maruna Ottawa Ont \$2,240, J McAlpine Vancouver BC \$6,200, J Mohr Ottawa Ont \$2,000, J Morden Toronto Ont \$5,000, A Morel Montreal Que \$2,500, R Murrant Ottawa Ont \$4,792, H Oliver Ottawa Ont \$23,708, M Ouellette-Lauzon Montreal Que \$2,500, J Payne Ottawa Ont \$26,250, D Pomerant Ottawa Ont \$19,025, R Price Kingston Ont \$2,350, D Roberts Ottawa Ont \$22,800, S Schiff Toronto Ont \$2,000, D Schweiser Saskatoon Sask \$6,000, P Schulman Winnipeg Man \$2,000, T Swabey Ottawa Ont \$3,000, J Threlfall Ottawa Ont \$8,623, N Trudeau-Berard Ottawa Ont \$8,048, G Watkins Ottawa Ont \$14,386, T Wilson Ottawa Ont \$14,250, T Wuester Saskatoon Sask \$2,000.

Miscellaneous Services \$47,500—Clark Institute of Psychiatry Toronto Ont \$20,000, Human Behaviour Research Group Toronto Ont \$5,000, University of Toronto Toronto Ont \$22,500.

JUSTICE—Concluded**Tax Review Board**

Reporting Services \$53,055—Capital Verbatim Reporting Co Ltd Ottawa Ont \$40,912, M Guay Montreal Que \$5,732, K Khanna Montreal Que \$6,411.

Miscellaneous \$33,595—Office Overload Co Ltd Ottawa Ont \$5,387.

LABOUR

Data Processing \$198,644—Government of Canada—Statistics Canada Ottawa Ont \$25,320 and Computer Services Bureau Ottawa Ont \$2,241, Computel Systems Ltd Ottawa Ont \$144,720, Softwarehouse Ltd Ottawa Ont \$12,000, IBM Ltd Ottawa Ont \$14,407.

Legal Services \$9,273—J C Cavanagh Edmonton Alta \$4,338.

Safety Services \$609,542—Newfoundland \$18,191, Prince Edward Island \$7,301, Nova Scotia \$35,986, New Brunswick \$39,661, Quebec \$41,291, Ontario \$253,775, Manitoba \$73,321, Saskatchewan \$30,737, Alberta \$36,012, British Columbia \$73,267.

Compensation—Administration Expenses of Provincial Boards \$1,036,419—Newfoundland \$10,960, Prince Edward Island \$3,521, Nova Scotia \$216,017, New Brunswick \$39,002, Quebec \$251,388, Ontario \$182,297, Manitoba \$32,206, Saskatchewan \$77,220, Alberta \$129,755, British Columbia \$94,053.

Training of Public Servants \$55,411—Government of Canada—Public Service Commission Ottawa Ont \$36,861, Personnel Association of Toronto Toronto Ont \$2,205, Queens University Industrial Relations Centres Kingston Ont \$3,150.

Commissionaire Services \$15,644—Canadian Corps of Commissioners Ottawa Ont \$15,644.

National Film Library \$33,406—Government of Canada—National Film Board of Canada Montreal Que \$33,406.

Reporting and Interpreter Services \$25,968—Capital Verbatim Reporting Ottawa Ont \$7,782, Tracran Ltd Montreal Que \$13,520, Lucien Guertin Hull Que \$3,000.

Health and Welfare Services \$3,686.

Special Research Studies \$10,980—Adult Education Research Centre University of British Columbia Vancouver BC \$3,900, J C R Rowley Kingston Ont \$2,041, D A Wilton Kingston Ont \$2,041.

Microfilming \$65,806—Bell & Howell Ottawa Ont \$59,565, Government of Canada—Public Archives Ottawa Ont \$6,151.

Other Business Services \$262,536—Alphatext Systems Ltd Ottawa Ont \$12,402, Office Overload Co Ltd Ottawa Ont \$9,193, J D E Consulting Ottawa Ont \$2,842, Dr R Joyner Toronto Ont \$2,625, Isobel Craig Ottawa Ont \$3,875, Murielle Allain Hull Que \$2,202, Dr George Bain Coventry England \$7,474, Professor F Isbester Hamilton Ont \$7,040, George Sanderson Ottawa Ont \$3,369,

Bernard Morelli Hamilton Ont \$2,700, Higkling Johnson Ltd Toronto Ont \$4,000, C J Williams Vineland Station Ont \$3,711, Dr John Sawatsky Toronto Ont \$5,463, Frederick M Lennarson Halifax NS \$17,805, A S Tirrell Thornhill Ont \$4,000, P S Ross & Partners Ottawa Ont \$109,190, York University Faculty of Administrative Studies Toronto Ont \$14,000.

Hospitality \$19,612.

Information Canada

Protection Services \$13,356—Canadian Corps of Commissioners Ottawa Ont \$13,356.

Data Processing Services \$89,854—Computel Ottawa Ont \$26,648, Dominion Computer Support Ottawa Ont \$4,698, Government of Canada—Computer Service Bureau, Department of Supply and Services Ottawa Ont \$28,542, Information Science Ottawa Ont \$18,396.

Management Consultants and Contract Services \$833,462—Acadia Research & Development Yarmouth NS \$10,510, Aim Limited Toronto Ont \$4,500, Alphatext Systems Ltd Ottawa Ont \$7,398, H Bruce Prospect Bay NS \$2,500, Bureau of Management Consultants Ottawa Ont \$62,763, Canadian Facts Co Ltd Toronto Ont \$53,218, R Choquette Montreal Que \$4,375, Cooper & Beatty Ltd Ottawa Ont \$7,125, E Comeau Metagan NS \$5,724, Contemporary Research Centre Ltd Toronto Ont \$17,375, The Creative Research Group Ltd Toronto Ont \$32,000, Crombie McNeill Photographer Ottawa Ont \$3,471, N Desjardins Ottawa Ont \$2,498, F Esler Ltd Montreal Que \$2,867, J Evans Photography Ottawa Ont \$5,216, P Ferguson Winnipeg Man \$2,750, G Filteau Montreal Que \$2,221, B Fisher Montreal Que \$15,351, M Garceau Ottawa Ont \$2,727, G Gaugeon Montreal Que \$4,160, Geland Derry & Associates Ltd Montreal Que \$4,990, M F Gélinas St Lambert Que \$4,160, Ted Grant Photography Ottawa Ont \$4,908, Glen Hughes Edmonton Alta \$3,025, Information Canada/Expositions Ottawa Ont \$20,642, Information Science Industries Ottawa Ont \$2,500, Inter Mark Toronto Ont \$9,850, Kates Peat Marwick Toronto Ont \$50,383, E Lanskey Winnipeg Man \$2,755, K S van Leusden Winnipeg Man \$6,109, L Leverton Ottawa Ont \$2,085, Love Printing Ottawa Ont \$6,408, Lowe-Martin Co Ltd Ottawa Ont \$8,102, H MacKenzie Ottawa Ont \$2,820, Malak Photographs Ltd Ottawa Ont \$2,106, Sheilaigh McFayden Ottawa Ont \$2,144, H Nadon Touraine Quebec \$2,722, Nation Wide Toronto Ont \$20,740, Newton Photographic Assoc Ottawa Ont \$2,577, Photo Features Ltd Ottawa Ont \$2,750, R Pichette Ottawa Ont \$3,850, H Poreye Ottawa Ont \$4,561, J Roberts Don Mills Ont \$5,000, T Skelly Ottawa Ont \$3,990, P Steele Ottawa Ont \$2,400, Canadian Government Photo Centre Ottawa Ont \$31,473, Government of Canada Department of Supplies & Services Ottawa Ont \$92,642.

Storage and Warehouse Services \$147,740—Government of Canada—Department of Supply and Services Ottawa Ont \$135,000, Audio-Visual/Expositions Ottawa Ont \$6,819.

Miscellaneous Services \$71,236—Algonquin College Ottawa Ont \$2,157, Berlitz School of Languages Ottawa Ont \$4,220, Bureau of Staff Development and Training—Government of Canada Ottawa Ont \$5,975, Le Centre de Langues Feuilles d'Érable \$4,031, Miss 500 Ottawa Ont \$8,298, Office Extras Toronto Ont \$3,070, Office Overload Co Ltd Ottawa Ont \$6,360.

MANPOWER AND IMMIGRATION

ADMINISTRATION PROGRAM

Accounting and Audit Services \$584,527—Government of Canada—Department of Supply and Services Ottawa Ont \$584,527.

Advisory Services \$22,650—A Lorne Campbell Winnipeg Man \$3,000, Yves Dube Quebec Que \$3,000, John L Jaskula Hamilton Ont \$3,000, Sydney D Pierce Ottawa Ont \$5,000, H L Shepherd Hamilton Ont \$3,000.

Collection Fees \$39,945—Financial Collection Agency Ottawa Ont \$39,945.

Consultant Services \$126,054—Computer Sciences Canada Limited Montreal Que \$8,085, Comserve Ltd Toronto Ont \$16,233, Peter C Connolly Ottawa Ont \$4,999, E D P Industries Ltd Toronto Ont \$19,959, Federal Systems Canada Ottawa Ont \$12,705, Robert Gairns Ottawa Ont \$2,652, Hickling Johnston Ltd Toronto Ont \$5,000, Stan McDowell Ottawa Ont \$4,000.

Data Processing Services \$976,725—Alphatext Systems Ltd Ottawa Ont \$30,263, Computel Systems Ltd Ottawa Ont \$30,278, Government of Canada-Computer Services Bureau Ottawa Ont \$110,852 and Public Archives Ottawa Ont \$18,927, Computrex Centres Ltd Calgary Alta \$37,296, E D P Industries Toronto Ont \$5,722, International Business Machines Canada Ltd Ottawa Ont \$241,650, I P Sharpe Associates Ltd Toronto Ont \$3,929, Information Science Industries Ltd Ottawa Ont \$260,952, Systems Dimensions Ltd Ottawa Ont \$231,292.

Hospitality Services \$14,667.

Keypunching Services \$208,907—3 P M Canada Ltd Scarborough Ont \$26,142, Dominion Computer Support Services Ottawa Ont \$30,537, International Business Machines Canada Ltd Ottawa Ont \$10,926, Office Overload Co Ltd Ottawa Ont \$31,353, X C S Management Ltd Vancouver BC \$109,279.

Medical Services \$15,001—Government of Canada—Department of National Health and Welfare Ottawa Ont \$14,301.

Membership Fees \$2,260.

Messenger Services \$48,514—Canadian Skycap Service Ltd Ottawa Ont \$42,746.

Photographic Services \$5,723.

Real Estate Agents Fees \$6,061.

Real Estate and Legal Fees \$3,556.

Security Services \$63,522—Canadian Corps of Commissionaires Ottawa Ont \$63,252.

Training and Educational Services \$59,540—Government of Canada—Public Service Commission Ottawa Ont \$3,550, Evans Associates Ltd Toronto Ont \$3,132.

Miscellaneous Services \$47,572—Adcom Research Ltd Toronto Ont \$5,000, Robert Gairns Ottawa Ont \$4,422, P Gouett Halifax N S \$2,000, Inter Mark Toronto Ont \$4,500, International Simultaneous Translation Service Montreal Que \$2,411,

Nationwide Market Research Corporation Ltd Toronto Ont \$6,917, Rehabilitation Industries Ltd Ottawa Ont \$6,875.

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

Consultant Services \$264,575—Peter Banting Hamilton Ont \$5,130, Ruth Cripps Calgary Alta \$2,453, Andre Deom Montreal Que \$4,800, Pamela Devine Ottawa Ont \$2,640, Rejean Drolet Sherbrooke Que \$9,721, Roch Godbout Sherbrooke Que \$3,364, Alan Gratias Ottawa Ont \$4,400, Human Behavior Research Group Ltd Toronto Ont \$5,680, Walter Kubiski Downsview Ont \$3,000, Claude Marceau Montreal Que \$3,200, Samuel A Martin Ltd London Ont \$10,203, R H McBean Vancouver BC \$2,229, Arthur Montgomery Meyer Ottawa Ont \$2,150, Government of Canada—National Film Board Montreal Que \$25,000 and Statistics Canada Ottawa Ont \$8,219, The Research and Productivity Council of New Brunswick Fredericton NB \$29,320, Resources Management Consultants Ltd Toronto Ont \$9,502, Yvon St Jules Montreal Que \$2,500, St-Laurent Damien Laval Que \$4,595, Softwarehouse Limited Ottawa Ont \$46,710, Treasurer of Ontario Toronto Ont \$10,306, University of Calgary Calgary Alta \$29,985, Urwick Currie Ltd Montreal Que \$6,400, Jean Vachon Laval Que \$2,000.

Data Processing Services \$101,308—Information Science Industries Ltd Ottawa Ont \$18,070, Systems Dimensions Ltd Ottawa Ont \$40,000.

Hospitality Services \$7,401.

Keypunching Services \$22,364—Automation Centre of Ottawa Ltd Ottawa Ont \$9,615, Dominion Computer Support Services Ottawa Ont \$2,543, Office Overload Co Ltd Ottawa Ont \$9,219.

**Manpower Training Services \$197,330,786.*

Medical Services \$4,950.

Membership Fees \$2,346.

Motion Picture Production and Distribution \$37,908—Government of Canada—National Film Board Montreal Que \$36,000.

Photographic Services \$2,697.

Print of Films \$6,935—Government of Canada—National Film Board Montreal Que \$2,420.

Real Estate Agents Fees \$74,193.

Real Estate and Legal Fees \$23,403.

Security Services \$10,186—Canadian Corps of Commissionaires Ottawa Ont \$8,223.

Storage Household Effects \$2,673.

Training and Educational Services \$66,629—Government of Canada—Public Service Commission Ottawa Ont \$16,610.

**Details not available.*

MANPOWER AND IMMIGRATION—Concluded

Miscellaneous Services \$178,559—Alphatext Systems Ltd Ottawa Ont \$3,263, Paul H Bell Toronto Ont \$2,016, Peter Calkin Ottawa Ont \$6,656, Canadian Facts Co Ltd Toronto Ont \$17,600, Canadian Vocational Association Ottawa Ont \$15,000, Kathleen Davies Ottawa Ont \$5,019, R L Dinell Toronto Ont \$2,016, James Godkin Ottawa Ont \$4,968, C J Haley Toronto Ont \$6,087, International Institute of Metropolitan Toronto Toronto Ont \$4,750, H P Kervin Halifax NS \$15,375, G M MacLeod Halifax NS \$14,500, Nationwide Market Research Corp Ltd Toronto Ont \$11,000, Donald Nixon Ottawa Ont \$6,340, Partenaires Association Inc Montreal Que \$12,500, Aline Touchette Hammond Ont \$2,475.

IMMIGRATION PROGRAM

Health and Welfare Services \$286,592—Airport Inn Dorval Que \$12,981, Caterplan Services Montreal Que \$23,042, City of Dorval Dorval Que \$6,526, Halifax Correctional Centre Halifax NS \$20,740, Grand Motor Hotel Montreal Que \$2,263, City of Montreal Montreal Que \$2,080, Province of Ontario Toronto Ont \$117,643, Province of Quebec Quebec Que \$3,270, City of Vancouver Vancouver BC \$63,323.

Hospitality Services \$3,784.

Interpretation and Translation Services \$252,268—M Assayag Ville St Laurent Que \$2,194, I Bem Toronto Ont \$4,037, Georgia Boelens Montreal Que \$3,860, Giovanni Boscarina Toronto Ont \$2,339, E Bracht Toronto Ont \$2,868, Alvaro Cifuantes Toronto Ont \$2,284, Juan Correa Montreal Que \$2,772, Avelino Da Silva Toronto Ont \$5,278, Luis Dabo Toronto Ont \$2,263, Thelma Daskalakis Toronto Ont \$5,127, Yvette Etienne Montreal Que \$2,218, R E Fain Toronto Ont \$2,780, Bernardino Fonte Ville D'Anjou Que \$4,430, Betty Gill Richmond BC \$2,162, S S Gill Mississauga Ont \$3,045, Mary Halikas Montreal Que \$4,370, Marvja Hughes Toronto Ont \$3,902, Talminder S Hundle Vancouver BC \$3,402, Maria Joannette Dorval Que \$4,716, A S Kuraishi Willowdale Ont \$2,779, Joginder Kaur Mahal Richmond BC \$2,144, Sophie Maniates Toronto Ont \$5,101, Elaine Miller Islington Ont \$3,407, Irene Moreno Toronto Ont \$2,012, Hildegard Neves Toronto Ont \$4,907, C Nogueira Toronto Ont \$2,165, Gladys Padillo Toronto Ont \$2,701, Neil Pereira Toronto Ont \$2,039, Maria L Pires Toronto Ont \$3,251, Laura Rade Toronto Ont \$5,975, Esther Rawas Westmount Que \$3,420, A Rupolo Toronto Ont \$2,377, Maria Saraiva Toronto Ont \$2,585, Jocelyne Savaille Cartierville Que \$2,345, R S Spagadorou Toronto Ont \$3,581, Fred Teachman Toronto Ont \$4,755, Aida Vago Willowdale Ont \$2,470.

Legal Services \$28,768—Francis G Carter London Ont \$3,365, C L Rotenberg Toronto Ont \$3,200, Marie Selick Associates Montreal Que \$5,107.

Real Estate Agents Fees \$28,551—W A Beaulieu Edmonton Alta \$3,000.

Real Estate and Legal Fees \$5,635.

Security Services \$17,915—Canadian Corps of Commissioners Ottawa Ont \$17,017.

Storage of Household Effects \$25,732.

Training and Educational Services \$40,950.

Miscellaneous Services \$32,044—Minnesota Mining and Manufacturing of Canada Ltd London Ont \$3,790, Xerox of Canada Ltd Toronto Ont \$13,140.

PROGRAM DEVELOPMENT SERVICE PROGRAM

Consultant Services \$1,388,897—Agricultural Institute of Canada Ottawa Ont \$4,500, Daine Ansell Ottawa Ont \$2,024, Automation Centre of Ottawa Ltd Ottawa Ont \$2,143, Canadian Inter-Mark Toronto Ont \$240,000, E D P Industries Ltd Toronto Ont \$4,950, D G Fischer Saskatoon Sask \$2,740, K Gussman Vancouver BC \$3,000, Information Science Industries Ltd Ottawa Ont \$3,150, Institute for Behavioural Research Downsview Ont \$4,164, Charles Katz Ottawa Ont \$6,522, Joseph Kushner St Catharines Ont \$3,100, Dana Mullen Prince Albert Sask \$5,175, Cedik Parkhan Vancouver BC \$2,400, Government of Canada—Statistics Canada Ottawa Ont \$1,087,959, E Joan Sutherland Prince Albert Sask \$2,026, Allan Donald Woodland Vancouver BC \$3,700.

Building Cleaning Services—\$4,110—Government of Canada—Department of Public Works Ottawa Ont \$2,963.

Data Processing Services \$338,741—Alphatext Systems Ltd Ottawa Ont \$54,907, Compkey Ltd Ottawa Ont \$3,042, Computel Systems Ltd Ottawa Ont \$11,646, I B M Canada Ltd Ottawa Ont \$3,810, I P Sharp Associates Ltd Toronto Ont \$82,879, Information Science Industries Ltd Ottawa Ont \$15,767, Systems Dimensions Ltd Ottawa Ont \$162,203.

Training and Educational Services \$14,794—Government of Canada—Department of External Affairs Ottawa Ont \$9,192 and Public Service Commission \$2,300.

Membership Fees \$2,137.

Real Estate Agents Fees \$4,181.

Miscellaneous Services \$42,903—Alphatext Systems Ltd Ottawa Ont \$4,279.

IMMIGRATION APPEAL BOARD

Interpretation and Translation Services \$9,920.

Messenger Services \$4,349.

Miscellaneous Services \$15,510—Contemporaries Toronto Ont \$5,625, The Gibson Girl Toronto Ont \$2,134.

Unemployment Insurance Commission

Training of Public Servants \$6,055—Government of Canada—Public Service Commission Ottawa Ont

Computer Time \$38,120—Digital Printing Methods Limited Ottawa Ont.

Miscellaneous \$7,539—Datacap Ltd Ottawa Ont \$4,912, Systems Dimensions Ltd Ottawa Ont \$2,627.

Other types of services \$1,756.

NATIONAL DEFENCE

ADMINISTRATION PROGRAM

Consultant Services \$295,860—J D Campbell Campbellville Ont \$3,000, Canada Consulting Group Toronto Ont \$14,380, Government of Canada—Department of Supply and Services Ottawa Ont \$197,318, J D Harbron Toronto Ont \$9,250, F Hinton Ottawa Ont \$23,600, A Michaels Midland Ont \$3,819, J H Payne Ottawa Ont \$3,195, J B Pennefather Montreal Que \$3,000, H de Puyjalon Ottawa Ont \$2,500, P S Ross & Partners Montreal Que \$2,681, Stevenson & Kellogg Montreal Que \$23,032.

Legal Services \$29,755—Commissioner of Patents Ottawa Ont \$17,344, Smart and Biggar Ottawa Ont \$3,846.

Training Services \$32,892—Government of Canada—Public Service Commission—Bureau of Staff Development Training Ottawa Ont \$11,150.

Miscellaneous Services \$1,437,427—Seconded Military Personnel—Pay and Allowances \$1,430,829, Government of Canada—Department of National Health and Welfare Ottawa Ont \$4,000.

DEFENCE SERVICES PROGRAM

Engineering and Consultant Services \$7,169,429—Architectural Services—Pierre M Beauvais Montreal Que \$3,642, Commercial Marine Services Montreal Que \$18,544, Selwyn Cooke Kingston Ont \$5,600, Cooke Wallace and Ellis Gananogue Ont \$9,675, Government of Canada—Defence Construction (1951) Ltd Ottawa Ont \$15,044, Dobush Stewart & Longpre Marchand & Goudreau Montreal Que \$303,489, Fiset Deschamps Papanek Ltd Quebec Que \$50,425, J Douglas Henderson Vancouver BC \$5,328, Larose Larose Laliberte & Petrucci Mont Royal Que \$34,680, Marani Rounthwaite & Dick Toronto Ont \$16,584, Murray G Moxam Winnipeg Man \$5,958, Rhone and Iredale Vancouver BC \$4,757, St Gelais Tremblay Tremblay St Foy Que \$22,139, Wallis and Bywater North Bay Ont \$3,382, James Weller Toronto Ont \$3,611.

Consultant Services—Acres Consulting Service Halifax NS \$4,378, Acres Intertel Ltd Ottawa Ont \$65,685, Atlantic Information Systems Ltd Ottawa Ont \$17,019, Bell Canada Montreal Que \$16,432, Bernard & Hogan Engineering & Testing Edmonton Alta \$3,070, E W Brooker & Associates Edmonton Alta \$1,134, H J Brusse Ottawa Ont \$15,121, Canadian Shade Tree Lachine Que \$2,500, Central Mortgage and Housing Ottawa Ont \$62,378, Cytechnics Ltd Ottawa Ont \$24,525, Dearborn Chemical Mississauga Ont \$2,205, Government of Canada—Department of Public Works Ottawa Ont \$2,423, M M Dillon London Ont \$7,152, H E T Doucet Ottawa Ont \$3,861, Forrest Bodrug & Associates Ottawa Ont \$2,665, E N Franks Ottawa Ont \$17,280, Gauthier Poulin Theriault et Associes Montreal Que \$8,869, M J Glustien Ottawa Ont \$2,552, Hanscomb Roy Associates Montreal Que \$45,000, R M Hardy & Associates Ltd Edmonton Alta \$2,506, Robert F Harrison & Associates Vancouver BC \$16,486, Laboratoire de Construction Quebec Que \$55,272, Laboratoire International Ltee Montreal Que \$12,352, Lemieux Morin Bourdages Doucet Simard & Associates Jonquiere Que \$4,600, Leonard Savoie Ste Foy Que \$36,945, Lochiel Exploration Ltd Calgary Alta \$13,600, Marshall Macklin Monaghan

Don Mills Ont \$2,550, D J Morris Windsor NS \$6,143, John Murray Red Deer Alta \$39,034, Ogilvie Consultants Ltd Toronto Ont \$2,937, Project Planning Associates Ltd Ottawa Ont \$7,261, F C O'Neill & Associates Halifax NS \$8,315, Raymond Joyal & Associes Montreal Que \$9,585, P S Ross & Partners Ottawa Ont \$14,515, I P Sharp Associates Ltd Toronto Ont \$144,072, Straininstall Ltd Cowes Isle of Wight England \$8,998, Systemplan Ltd Ottawa Ont \$10,140, Test Data Systems Corporation Maryland USA \$9,950, Tottens Sims Hubicki Associates Ltd Cobourg Ont \$5,980, Nari Vakil Ottawa Ont \$14,300, Walter I Watson Belleville Ont \$2,118, Wasteneys & Evans Toronto Ont \$45,261, R E Yager Ottawa Ont \$2,387.

Design Services—Adga Ltd Ottawa Ont \$21,212, Alpha Design drafting Montreal Que \$2,581, Walter Alston Ottawa Ont \$2,520, Bregman & Haman Toronto Ont \$23,607, Canadian Design Services Montreal Que \$60,307, Centennial Drafting Service Pointe Gatineau Que \$5,856, J H Chambers Belleville Ont \$3,156, W J Cosgrove & Associates Montreal Que \$12,877, Eastern Resources & Industrial Development St John's Nfld \$5,900, The Engineering Group Toronto Ont \$24,222, Nicholas Fodor & Associates Toronto Ont \$19,839, Gauthier Guite & Jean-Marie Roy Quebec Que \$2,931, Helmer & Tutton Ottawa Ont \$58,207, Lagace Robitaille Lefrançois Quebec Que \$4,006, N D Lea & Associate Ltd Ottawa Ont \$20,988, Modern Technical Services Toronto Ont \$7,554, Yukuo Moriyama Ottawa Ont \$4,374, Murray and Murray Ottawa Ont \$55,852, Michael A Quinn Ottawa Ont \$8,196, RCA Ltd Ottawa Ont \$47,964, Redifon Canada Ltd Ottawa Ont \$138,389, J L Richards & Associates Ottawa Ont \$3,000, Harry P Smith Kingston Ont \$3,544 Ward MacDonald Cockburn Winnipeg Man \$11,614, Ian Wotherspoon & Associates Ottawa Ont \$16,275.

Engineering Services—Acres Atlantic Ltd Toronto Ont \$10,560, Gordon S Adamson Toronto Ont \$247,286, Associated Engineering Ltd Edmonton Alta \$46,346, Atlantic Scientific Engineering Halifax NS \$17,718, O B Bass & Associates Victoria BC \$4,150, Bell Helicopter Co FORTH Worth Tex USA \$17,168, The Boeing Company Amprion Ont \$27,440, B W Brooker Engineer Ltd Vancouver BC \$2,689, Angus Butler Engineering Ltd Edmonton Alta \$9,518, Butts Magwood & Hall Ltd Ottawa Ont \$2,683, M R Byrne & Associates Ltd Burlington Ont \$8,211, Cae Electronics Ltd Montreal Que \$32,925, Canadair Ltd Montreal Que \$60,545, Canadian General Electric Toronto Ont \$47,905, Canadian Marconi Company Montreal Que \$14,164, Canadian Vickers Ltd Montreal Que \$177,307, Datatech Services Ottawa Ont \$26,520, De Havilland Aircraft of Canada Ltd Downsview Ont \$26,227, George Demers Derrmers Lemieux & Roy Quebec Que \$41,985, Government of Canada—Department Supply & Services Ottawa Ont \$748,041, J Z Dobrowski Ottawa Ont \$9,450, Walter Dow & Co Ltd Toronto Ont \$2,030, Duffus Romans Kundzins Rounsefell Halifax NS \$6,675, Engineering Services Co Ltd Halifax NS \$16,964, Estrin Associates Ltd Ottawa Ont \$131,815, Eyretechnics Ltd Ottawa Ont \$25,834, Finlay Engineering Toronto Ont \$4,012, Foundation of Canada Montreal Que \$2,141, F T Gardiner Victoria BC \$7,298, German & Milne Montreal Que \$14,128, A J Graham Engineer Ottawa Ont \$4,346, Honeywell Inc Scarborough Ont \$20,452, Hughes Aircraft Co Los Angeles Cal USA \$68,055, George Allen Kastner Montreal Que \$37,567, J Klassan & Associates Ottawa Ont \$20,753, F R Livingstone Ltd Ottawa Ont \$20,823, James F MacLaren Ltd Toronto Ont \$9,248, R S MacLennan Engineering Ltd North Bay Ont \$14,871, Malcolm Engineering North Vancouver BC \$3,865, Management Engineering Ottawa Ont \$18,056, Ian Martin

NATIONAL DEFENCE—Continued

Associates Toronto Ont \$23,507, M J McAlpine Limited Belleville Ont \$2,800, McAsphalt Engineering Services West Hill Ont \$10,195 Montreal Engineering Montreal Que \$9,632, Neill and Gunter Ltd Fredericton NB \$23,300, Orenda Ltd Toronto Ont \$53,882, T D Overhill Engine Ltd Ottawa Ont \$12,606, John D Paterson & Associate Ottawa Ont \$2,601, R J Pavia Kanata Ont \$10,823, Peacock Brothers Ltd Montreal Que \$1,089,786, Peto Associates Ltd Concord Ont \$2,189, Philco Ford of Canada Don Mills Ont \$68,211, L H Ritenburg and Associates Ltd Regina Sask \$2,265, Ruston Diesels Ltd Etobicoke Ont \$2,750, Henry Rysanek Ottawa Ont \$3,212, St Amant Vezina Vinet & Brassard Montreal Que \$5,655, Leonard Savoie Ste Foy Que \$4,433, Sinclair Radio Laboratory Maple Ont \$29,218, Sinclair Skakun Naito Edmonton Alta \$6,074, P E Spencer Associates Ottawa Ont \$44,626, Sperry Gyroscope Ottawa Ont \$19,836, Standard Aero Engine Ltd Winnipeg Man \$2,010, J Stuart Hall & Associates Ltd Ottawa Ont \$2,443, H Sutcliffe Ltd New Liskeard Ont \$4,489, Technician International Ltd St Laurent Que \$29,423, Terra Engineering Ltd Vancouver BC \$6,439, D W Thomson & Co Ltd Vancouver BC \$3,929, Thurber Consultants Victoria BC \$2,865, Town of Wainwright Wainwright Alta \$3,700, William Trow Associates Ltd Weston Ont \$3,885, United Aircraft of Canada Ltd Longueuil Que \$22,288, Willis Cunliffe Tait Victoria BC \$14,062, Industrial Water Treatment Services—The Bird Archer Co Ltd Cobourg Ont \$2,590, International Water Supply Contractor London Ont \$2,610.

Technical Services—Government of Canada—Department of National Revenue Ottawa Ont \$4,677, Techaid Ltd Montreal Que \$27,280.

Testing & Inspection Services—Racey MacCallum Bluteau Ltd Etobicoke Ont \$3,616, Sondage & Laboratoire St Foy Que \$6,854, Underwater Tel-Eye Ltd Montreal Que \$6,956.

Soil Investigation—Geocon Ltd Rexdale Ont \$2,267, Laboratoire d'Inspection & d'Essais Inc Jonquiere Que \$4,911, Maritime Testing Ltd Halifax NS \$2,485.

Translation Services—Brairs Grigon Hanley Brett Ottawa Ont \$2,788.

Sonic Testing—BC Research Council Vancouver BC \$2,945.

Legal Services \$80,046.

Training and Educational Services \$12,324,247—Acadia University Wolfville NS \$16,770, Alberta University Edmonton Alta \$2,988, Balmoral Hall Winnipeg Man \$4,250, Boeing Co Seattle Wash USA \$98,282, Bonnyville School Division Bonnyville Alta \$177,765, British Columbia University Vancouver BC \$6,879, Government of Canada—Public Service Commission—Bureau of Staff Development and Training Ottawa Ont \$37,680, The Calgary School Board Calgary Alta \$252,689, Carleton University Ottawa Ont \$43,912, Chibougamau Protestant School Board Chibougamau Que \$16,346, City of Dartmouth Dartmouth NS \$192,643, City of Sydney School Board Sydney NS \$6,801, Commission Scolaire Régionale Chauveau Neufchâtel Que \$262,464, Commission Scolaire Régionale Eastern Québec Québec Que \$41,294, La Commission Scolaire de Saint-Jean Saint-Jean Que \$15,124, Commission Scolaire Régionale de Tilley Ste Foy Que \$125,460, Convent of the Sacred Heart Winnipeg Man \$10,815, C R C Separate School Board London Ont \$3,922, Dalhousie University Halifax NS \$37,192, Deutsche Bank Germany \$15,288, Director

Summer Courses Professional Development Toronto Ont \$9,000, Dryden Board of Education Dryden Ont \$24,702, Ecole Polytechnique Montreal Que \$5,632, Frontenac County Board of Education Kingston Ont \$175,617, The Hastings County Board of Education Belleville Ont \$221,578, Hasting Prince Edward County Separate School Board Belleville Ont \$2,165, O Hawryluk Ottawa Ont \$4,935, Honeywell Inc Scarborough Ont \$6,470, IBM Canada Ltd Ottawa Ont \$7,190, S King Ottawa Ont \$2,715, Laurentian Regional School Board Lachute Que \$2,296, Laurentian University Sudbury Ont \$3,978, Laval University Quebec Que \$25,870, H Leder Ottawa Ont \$2,065, McGill University Montreal Que \$10,904, McMaster University Hamilton Ont \$12,242, Middlesex County Separate School Board London Ont \$15,463, Minister of Finance Province of British Columbia Vancouver BC \$134,300, Moncton University Moncton NB \$2,220, Moose Jaw Public Board of Education Moose Jaw Sask \$100,601, Morin Heights Protestant School Board Morin Heights Que \$10,000, Mount Allison University Sackville NB \$2,780, Municipality of Chester School Board Chester NS \$6,000, The Nipissing Board of Education North Bay Ont \$129,618, Nova Scotia Technical College Halifax NS \$3,425, Okanagan Helicopter Ltd Vancouver BC \$66,811, Optat Cours Dete Quebec Que \$3,150, Ottawa Board of Education Ottawa Ont \$369,223, Ottawa Roman Catholic Separate School Board Ottawa Ont \$68,139, Ottawa University Ottawa Ont \$22,479, Portage La Prairie School Division Portage La Prairie Man \$31,093, Protestant School Board of St Jean St Jean Que \$20,426, Queens University Kingston Ont \$27,422, Red Deer Roman Catholic Separate School Red Deer Alta \$5,082, Renfrew County Board of Education Pembroke Ont \$159,478, Renfrew County Roman Catholic Separate School Board Pembroke Ont \$4,993, Rochester Institute of Technology Rochester NY USA \$2,226, St Charles Academy Winnipeg Man \$5,335, St John Brebeuf School Winnipeg Man \$21,588, St Francis Xavier University Antigonish NS \$3,191, St Johns Ravenscourt School Winnipeg Man \$2,870, St Marys Academy Winnipeg Man \$9,788, St Marys University Halifax NS \$15,720, St Paul's High School Winnipeg Man \$11,672, Saskatchewan University Saskatoon Sask \$3,957, Saskatoon East School Unit Saskatoon Sask \$32,865, Mrs Y C Shaw Ottawa Ont \$6,930, Sir George Williams University Montreal Que \$3,783, The Town of Summerside PEI \$24,600, Treasurer of the United States of America Washington DC USA \$549,977, University of Alberta Edmonton Alta \$29,965, University of Calgary Calgary Alta \$4,101, University of Guelph Guelph Ont \$2,670, University of Manitoba Winnipeg Man \$24,320, University of Michigan Ann Arbor Mich USA \$8,035, University of Montreal Montreal Que \$15,076, University of New Brunswick Fredericton NB \$11,744, University of Prince Edward Island Charlottetown PEI \$4,380, University of Quebec Montreal Que \$13,221, University of Saskatchewan Saskatoon Sask \$16,191, University of Sherbrooke Que \$26,864, University of Toronto Toronto Ont \$22,646, University of Winnipeg Winnipeg Man \$7,515, University of Waterloo Waterloo Ont \$20,104, University of Western Ontario London Ont \$4,452, University of Windsor Windsor Ont \$6,670, University of Winnipeg Winnipeg Man \$2,895, Wainwright Roman Catholic Separate School Wainwright Alta \$13,650, Wakaw School Unit Wakaw Sask \$2,250, Waterloo Lutheran University Waterloo Ont \$5,266, York University Downsview Ont \$5,995.

Health and Welfare Services \$6,436,315—Dr P Arbour Montreal Que \$24,720, Associate Clinic Red Deer Alta \$2,874, Dr John W Atkinson Ottawa Ont \$4,364, J R D Baker Victoria BC \$3,830, Beaverlodge Municipal Hospital Beaverlodge Alta \$4,039, Dr Guy Bedard Irberville Que \$6,605, Dr Stephen F Bedwell Halifax NS \$3,221, Dr Gilles Belanger, Chicoutimi Que \$2,678, Brien G

NATIONAL DEFENCE—Continued

Benoit Ottawa Ont \$2,141, Dr J G V Bisset Willowdale Ont \$6,796, James Boyd Hamilton Ont \$5,101, Brandon General Hospital Brandon Man \$6,176, Cadham Public Health Laboratory Winnipeg Man \$2,316, Canadian Broadcasting Corporation Ottawa Ont \$303,736, Canadian Talent Promotion Ltd Toronto Ont \$6,400, Cardiac Surgery Associates Ottawa Ont \$36,274, Centre Hospitalier de l'Université Laval Quebec Que \$13,842, Chilliwick General Hospital Chilliwick BC \$2,168, Dr G R Clayden Fredericton BC \$2,629, Dr P M Davis Ottawa Ont \$2,206, Government of Canada—Department of Veterans Affairs Ottawa Ont \$1,934,367, Dr C Desjardins Petit-Rocher NB \$2,685, Dr C A Dintino Sydney NS \$2,804, Dr François Dubuc Ste Foy Que \$3,635, Dr Henri Durand Charlesbourg Que \$2,959, D W N Einarson Kingston Ont \$31,622, Emergency Health Services Toronto Ont \$3,177, Drs Florendine Watt John & Levant Calgary Alta \$5,123, Foothills Hospital Calgary Alta \$10,332, Denis Fortier Sillery Que \$5,957, Dr K H Foster Windsor Ont \$5,551, B Fradkin Ottawa Ont \$7,560, General Grant Enterprises Ottawa Ont \$46,132, Glenrose Hospital Edmonton Alta \$3,211, R A Gray Medicine Hat Alta \$3,084, Hamilton General Hospital Hamilton Ont \$6,179, Dr Caroline Hetenyi Ottawa Ont \$8,982, Dr David Hooper Ottawa Ont \$6,026, Hôpital Chibougamau Limitée Chibougamau Que \$3,524, Hôpital de Chicoutimi Inc Chicoutimi Que \$22,649, Hôpital de l'Enfant-Jésus Quebec Que \$6,014, Hôpital Laval Ste Foy Que \$6,951, Hôpital St Ambroise Loretteville Que \$11,052, Hôpital St Sauveur Val d'Or Que \$10,765, Hôpital du Sacré Coeur Montreal Que \$3,458, L'Hôtel Dieu de Quebec Quebec Que \$6,714, Dr W B Howatt Breadalbane PEI \$2,022, Dr A Hudcuk Regina Sask \$7,200, Institut de Microbiologie et d'Hygiène Laval des Rapides Que \$4,754, Inuvik General Hosp Inuvik NWT \$8,974, Dr J G Kenny Ottawa Ont \$4,333, Dr W J Keon Ottawa Ont \$12,928, King Edward VII Memorial Hospital Bermuda \$3,532, Kingston General Hospital Kingston Ont \$75,324, Kitchener Waterloo Hospital Kitchener Ont \$8,262, D Krepps Ottawa Ont \$4,415, Laboratoire d'Expertises Quebec Que \$24,051, Dr R A Langille Halifax NS \$2,264, D H Long Calgary Alta \$2,240, McGregor Clinic Hamilton Ont \$3,393, R W McIntyre Ottawa Ont \$4,533, Drs Mack & Gosse Halifax NS \$5,719, Drs Mallett Mallett Mason & Assoc Edmonton Alta \$25,785, Massachusetts Institute of Technology Cambridge Mass USA \$2,251, D A Mathieson & R W Lightle Edmonton Alta \$9,349, S Matsumura Ottawa Ont \$3,370, Medical Data Sciences Ltd Toronto Ont \$12,431, Metropolitan Bio-Medical Laboratories Vancouver BC \$5,494, BC Metcalfe Winnipeg Man \$2,800, Misericordia Hospital Calgary Alta \$2,499, Moncton Hospital Moncton NB \$2,079, Moose Factory General Hospital Moose Factory Ont \$2,634, Moose Jaw Clinic Moose Jaw Sask \$4,053, Moose Jaw Union Hospital Moose Jaw Sask \$5,542, F R Morris Moose Jaw Sask \$2,549, National Defence Medical Center Ottawa Ont \$3,042, Government of Canada—National Health & Welfare Ottawa Ont \$3,134, National Hockey League Services Ltd New York NY USA \$18,730, Dr D M Nicholson Halifax NS \$2,119, North Bay Civic Hospital North Bay Ont \$2,890, Dr D Brian O'Brien Halifax NS \$2,726, Ontario Cancer Treatment & Research Foundation Ottawa Ont \$2,720, Ontario Hospital Services Commission Toronto Ont \$3,809, Oromocto Public Hospital Oromocto NB \$115,227, Ottawa Civic Hospital Ottawa Ont \$88,022, Ottawa General Hospital Ottawa Ont \$9,741, Dr D P Ouchterlony North Bay Ont \$9,888, Owen Sound General & Marine Hospital Owen Sound Ont \$3,460, Department of Public Health Pathology Institute Halifax NS \$39,379, James Paton Memorial Hospital Gander Nfld \$7,407, PEI Laboratory Council Charlottetown PEI \$3,369, Pembroke Civic Hospital Pembroke

Ont \$3,474, Pembroke General Hospital Pembroke Ont \$2,882, R Pretski Ottawa Ont \$2,065, Drs Porter Florendine & Partners Calgary Alta \$2,428, Press News Ltd Toronto Ont \$9,959, Prince County Hospital Summerside PEI \$6,079, Providence Hospital Moose Jaw Sask \$8,542, Province of New Brunswick—Department of Health and Welfare Fredericton NB \$8,826, Red Deer General Hospital Red Deer Alta \$7,025, The Riverview Hospital Toronto Ont \$4,527, Drs N Roach Giasson Lepine Fredericton NB \$5,616, Dr S M Robinson Edmonton Alta \$4,073, Roseway Hospital Shelburne NS \$3,097, Ross & Edworthy Calgary Alta \$4,573, Royal Alexandra Hospital Edmonton Alta \$11,765, Royal Jubilee Hospital Victoria BC \$31,840, The Royal Victoria Hospital of Barrie Barrie Ont \$22,924, St Joseph General Hospital Thunder Bay Ont \$25,359, St Michaels Hospital Toronto Ont \$2,624, Dr Harold J Sachs Ottawa Ont \$2,589, Sensenbrenner Hospital Germany \$3,852, Service d'Anesthésie Québec Que \$8,437, G Shields Montreal Que \$2,138, Sioux Lookout Zone Hospital Sioux Lookout Ont \$3,519, Skyline Cablevision Ottawa Ont \$2,113, Stanley S Smith Calgary Alta \$3,273, Dr W D Stevenson Halifax NS \$4,452, Dr J E Stoddart Middleton NS \$2,831, Sudbury General Hospital Sudbury Ont \$2,741, Sunnybrook Hospital Toronto Ont \$14,628, Sydney City Hospital Sydney NS \$2,139, Dr J Tennen Toronto Ont \$13,380, Dr Louis J Thibodeau Digby NS \$2,624, Dr M A Timurda Kingston Ont \$4,646, Toronto East General and Orthopaedic Hospital Toronto Ont \$9,059, Toronto Western Hospital Toronto Ont \$3,131, Trenton Memorial Hospital Trenton Ont \$2,942, University Hospital Saskatoon Saskatchewan \$33,545, University of Alberta Hospital Edmonton Alta \$3,230, Victoria General Hospital Halifax NS \$43,194, Wainwright Clinic Wainwright Alta \$3,074, Wainwright General and Auxiliary Hospital Wainwright Alta \$6,037, Dr J B Waldron Montreal Que \$18,576, S Westman Winnipeg Man \$3,616, Dr W J White Sudbury Ont \$3,600, Dr K B Wilson Ottawa Ont \$2,686, Winnipeg General Hospital Winnipeg Man \$7,916, W J Wrazej Ottawa Ont \$6,198, York Finch General Hospital Downsview Ont \$7,083, Yorkton Union Hospital Yorkton Sask \$3,728, Yorkton Collegiate Institute Yorkton Sask \$9,000.

Protection Services \$8,807,098—Corps of Commissionaires \$8,807,098.

Laundry and Dry Cleaning Services \$1,539,343—A One Laundry & Dry Cleaners St Paul Alta \$35,154, Alpine Laundry & Drycleaners Ltd Gander Nfld \$5,794, Anchor Laundry & Dry Cleaning Calgary Alta \$2,006, C Bardusch Germany \$70,425, Belle Cleaners & Laundry Belleville Ont \$37,571, Buanderie d'Arvida Quebec Arvida Que \$32,048, Buanderie Gaby S Enreg Val d'Or Que \$9,234, Buanderie Levis Ltd Quebec Que \$34,262, Buanderie Ste Agathe Ste Agathe des Monts Que \$3,335, Buanderie Villerey Montreal Que \$13,162, Buchholz Service C E Germany \$8,702, Capital Commercial Laundry Ltd Vanier Ont \$31,080, Capitol Cleaners & Laundry (1964) Ltd Edmonton Alta \$18,084, Chilliwick Dry Cleaners and Laundry Ltd Chilliwick BC \$22,017, City Laundry of North Bay Ltd North Bay Ont \$13,225, Classic Cleaners & Launderers Ltd Ottawa Ont \$2,059, Cousins Dry Cleaning St John's Nfld \$6,225, Custom Cleaners & Launderers Vancouver BC \$7,063, Deluxe Cleaners (GP) Ltd Grande Prairie Alta \$4,495, Dutch Laundry & Dry Cleaners Ltd London Ont \$27,056, Economy Steam Laundry Victoria BC \$116,444, Fabric Care Cleaners Associates Ltd Edmonton Alta \$26,513, Gladstone Cleaners & Tailors Greenfield Park Que \$7,856, Glover's Dry Cleaners Newcastle NB \$5,286, Henderson Cleaners Ltd Kelowna BC \$19,064, Ideal Laundry Calgary Alta \$23,167, Inuvik Laundry & Dry Cleaning Services Inuvik NWT \$4,631, Kapuskasing Laundry & Dry Cleaners Ltd Kapuskasing Ont \$4,863, Kel-Tone

NATIONAL DEFENCE—Continued

Cleaners Launderers Chilliwack BC \$5,751, Medicine Hat Laundry Ltd Medicine Hat Alta \$13,081, Middleton Dry Cleaners & Launderers Greenwood NS \$17,812, M&M Cleaners Oromocto NB \$8,694, Moose Jaw Steam Laundry (1964) Ltd Moose Jaw Sask \$16,572, Nelsons Laundries Nanaimo BC \$6,783, Nelsons Linen Supply Nanaimo BC \$4,498, Nettoyeur Jacques Cartier Ville Lemoyne Que \$40,012, New Method Dry Cleaners & Launderer Kingston Ont \$92,342, New Method Laundry Ltd Thunder Bay Ont \$3,928, New System Laundry & Dry Cleaners Liverpool NS \$95,111, Pacific Coast Cleaners Courtenay BC \$26,131, The Parisian Laundry Co Toronto Ont \$61,802, Pembroke Dry Cleaners Ltd Pembroke Ont \$10,487, Perth Dye Works Ltd Winnipeg Man \$18,989, Perth's (Brandon) Ltd Brandon Man \$19,631, Perth's (Kenora) Ltd Kenora Ont \$6,457, Pfeiffer's Inc Quebec Que \$15,317, Port Alice Laundry & Dry Cleaners Port Alice BC \$6,110, Quality Cleaners Brighton Ont \$11,930, Red Deer Laundry & Cleaners Red Deer Alta \$12,074, Renfrew Fairfield Cleaners Victoria BC \$10,978, Rupert Cleaners Laundry Ltd Prince Rupert BC \$3,197, Star Dyers & Cleaners Reg'd Verdun Que \$6,055, Sudbury Steam Laundry Ltd Sudbury Ont \$2,833, Sunny Brae Laundry & Dry Cleaning Moncton NB \$7,430, Teinturerie Ideale Cleaner Inc Jonquière Que \$2,640, United Cleanrite Tailors & Launderers Ottawa Ont \$14,141, Vails Fabric Services Moncton NB \$45,138, Valley Cleaners Pembroke Ltd Pembroke Ont \$40,792, White Star Laundry Ltd Summerside PEI \$11,045, Whitehall Laundry & Dry Cleaners Winnipeg Man \$27,237, Whiteway Laundry Ltd Kamloops BC \$2,652.

Salaries of School Teachers in DND Dependents' Schools
 \$18,040,235—Abbotsford School District Abbotsford BC \$10,184, Agassiz School Division Beausejour Man \$13,312, Alberni School District Port Alberni BC \$6,103, Baldwin Cartier School Commission Pointe Claire Que \$10,424, Beautiful Plains School Division Neepawa Man \$13,170, Bedford District Protestant Regional School Board Cowansville Que \$5,142, The Board of Education for the Borough of Etobicoke Etobicoke Ont \$20,539, Borough of North York Toronto Ont \$8,304, Borough of Scarborough Scarborough Ont \$30,576 and Borough of York Toronto Ont \$5,811, The Board of School Trustees of School District New Westminster New Westminster BC \$5,176, Richmond School District Richmond BC \$9,605, Victoria BC \$44,920 and Kitimat BC \$6,860, Brooks School District Brooks Ont \$6,104, The Bruce County Board of Education Chesley Ont \$11,106, Burnaby Board of School Trustees Burnaby BC \$6,324, Calgary Roman Catholic Separate School District Calgary Alta \$11,984, Campbell River Board of School Trustees Campbell River BC \$12,226, Carleton Board of Education Ottawa Ont \$84,388, Carleton Roman Catholic Separate School Board Ottawa Ont \$22,633, Castlegar School District Castlegar BC \$2,779, Central Okanagan School District Kelowna BC \$11,346, Commissaires d'écoles de la cité de Beauport Beauport Que \$8,549, Commission des écoles catholiques de Québec Québec Que \$4,827, Commission Scolaire de Bagotville Bagotville Que \$199,866, Commission Scolaire de Boucherville Boucherville Que \$8,401, Commission Scolaire de Sillery Sillery Que \$3,195, Commission Scolaire de Port Alfred Port Alfred Que \$50,938, Commission Scolaire Régionale du Golfe Sept Îles Que \$8,371, Commission Scolaire Régionale de l'Outaouais Hull Que \$23,517, Commission Scolaire de Ste Foy Ste Foy Que \$6,018, La Commission Scolaire de St Leonard de Port Maurice St Leonard Que \$2,425, Coquitlam School District Coquitlam BC \$12,728, County of Grande Prairie Grande Prairie Alta \$3,838, Lac Ste Anne Sangudo Alta \$12,888, Mountain View Didsbury Alta \$10,806, Red Deer Red Deer Alta

\$3,240; Strathcona Edmonton Alta \$3,948 and Wetaskiwin Wetaskiwin Alta \$4,998, Courtenay Board of School Trustees Courtenay BC \$8,091, Dartmouth Public School Board Dartmouth NS \$7,513, Delta School District Delta BC \$29,556, The Board of Education Borough of East York Toronto Ont \$15,914, Edmonton Public School Board Edmonton Alta \$484,021, Edmonton Separate School District Edmonton Alta \$105,558, Gatinéau Catholic School Commission Gatinéau Que \$8,822, Government of the North West Territories Froebisher Bay NWT \$14,341, Greater Victoria Board of School Trustees Victoria BC \$30,544, Halifax Municipal School Board Halifax NS \$7,848, Halton County Board of Education Burlington Ont \$26,479, Halton County Separate School Board Burlington Ont \$4,614, Hamilton Board Education Hamilton Ont \$15,770, Huron County Board of Education Clinton Ont \$22,241, Institute for the Future Middletown Conn USA \$4,455, Kapuskasing Board of Education Kapuskasing Ont \$13,024, Kenora Board of Education Kenora Ont \$16,258, Kent County Board of Education Chatham Ont \$3,666, King's County Amalgamated School Board Kentville NS \$302,512, Lachine School Commission Lachine Que \$4,997, Lakehead Board of Education Thunder Bay Ont \$11,894, Lakeshore Regional School Board Beaconsfield Que \$10,184, Langley School District Murrayville BC \$11,191, Leeds and Grenville County Board of Education Brockville Ont \$5,726, Lennox and Addington County Board of Education Napanee Ont \$24,686, Lethbridge School District Lethbridge Alta \$39,921, Commission Scolaire Régionale Lignery La Prairie Que \$2,743, Lincoln County Board of Education St Catharines Ont \$11,333, London Board of Education London Ont \$36,010, Lord Selkirk School Division Selkirk Man \$8,960, Lutheran Collegiate Bible Institute Outlook Saskatchewan \$2,805, Medicine Hat Public Schools Medicine Hat Alta \$7,589, Merritt School District Merritt BC \$6,170, Metropolitan Separate School Board Toronto Ont \$6,643, Michipicoten School Division Wawa Ont \$5,121, Midland School Division Carman Man \$3,535, Ministère des Finances—Province de Québec Québec Que \$47,937, Montreal Catholic School Commission Montreal Que \$13,689, Mount Royal Catholic School Commission Mount Royal Que \$2,405, Municipal School Board of Halifax Halifax NS \$83,376, Municipal School Board of Annapolis County Annapolis Royal NS \$16,709, Niagara South Board of Education Welland Ont \$43,357, Nipissing District Roman Catholic Separate School Board North Bay Ont \$4,417, North Vancouver School Board Vancouver BC \$81,511, North York Board of Education Willowdale Ont \$42,211, The Norwood School Division Winnipeg Man \$8,892, Ontario County Board of Education Oshawa Ont \$55,597, Trustees Oromocto Board of School Trustees Oromocto NB \$6,598, Oxford County Board of Education Woodstock Ont \$11,305, Peace River South School District Dawson Creek BC \$11,829, Peace River Separate School District Peace River Alta \$7,698, Peel County Board of Education Mississauga Ont \$47,327, Penticton Board of Education Penticton BC \$5,625, Peterborough County Board of Education Peterborough Ont \$8,936, Port Cartier Protestant School Board Port Cartier Que \$6,699, Prince Albert Public School District Prince Albert Sask \$15,827, Prince Albert Separate School Prince Albert Sask \$8,727, Prince George School District Prince George BC \$31,257, Protestant Regional School Board of Ottawa Valley Hull Que \$8,229, The Protestant School Municipality of Richelieu Valley Beloeil Que \$2,314, Quessnel School District Quessnel BC \$4,867, County Red Deer Red Deer Alta \$3,164, Red Deer Public School District Red Deer Alta \$5,191, Regina Board of Education Regina Sask \$85,728, River East School Division Winnipeg Man \$17,194, St Albert Protestant Separate School District St Albert Alta \$8,596, St Boniface School District St Boniface Man \$6,909, St James Assiniboine School

NATIONAL DEFENCE—*Concluded*

Division Winnipeg Man \$20,771, St Vincent de Paul Corporation Scolaire St Vincent de Paul Que \$2,724, St Vital School Division Winnipeg Man \$8,967, Saskatoon Board of Education Saskatoon Sask \$135,286, Saskatoon Collegiate Institute Board Saskatoon Sask \$11,177, Saskatoon Separate School Board Saskatoon Sask \$41,334, Sault Ste Marie Roman Catholic Separate School Board Sault Ste Marie Ont \$3,261, Scarborough Board of Education Scarborough Ont \$7,912, Schefferville Catholic School Schefferville Que \$3,017, Schefferville Protestant School Board Schefferville Que \$2,094, Seven Oaks School Division Winnipeg Man \$6,000, Simcoe County Board of Education Barrie Ont \$51,110, Simcoe County Separate School Board Barrie Ont \$8,955, Sooke School District Victoria BC \$33,255, Sudbury Board of Education Sudbury Ont \$53,215, Sudbury Separate School Board Sudbury Ont \$6,772, Summerside Board of School Trustees Summerside PEI \$2,800, Surrey School District Surrey BC \$3,891, Terra Nova Integrated School Board Gander Nfld \$10,345, Toronto Board of Education Toronto Ont \$107,546, Transcona Springfield School Div Transcona Man \$11,945, The Treasurer of Ontario Toronto Ont \$138,744, Vancouver School District Board of Education Vancouver BC \$95,890, Vernon Board of School Trustees Vernon BC \$32,829, Waterloo County Board of Education Kitchener Ont \$28,376, The Wentworth County Board of Education Hamilton Ont \$9,827, West Parry Sound Board of Education Parry Sound Ont \$7,773, West Vancouver Board of School Trustees West Vancouver BC \$26,018, Windsor Board of Education Windsor Ont \$8,714, Windsor Separate School Board Windsor Ont \$3,458, Winnipeg School Div Winnipeg Man \$70,765, Mr A E Wright Ottawa Ont \$5,732, York County Roman Catholic Separate School Board Richmond Hill Ont \$6,147, York County Board of Education Aurora Ont \$54,664, Yorkton Public School Yorkton Sask \$5,265, Youville Commission Noranda Que \$6,635.

Other Services \$7,971,636—Janitorial Services Contracts—Consolidated Maintenance Toronto Ont \$26,269, Erich Labitzke Germany \$2,655, Carl Gegenbauer Germany \$197,386, Gregg's Window Cleaners Ltd Victoria BC \$2,391, Jet Janitor Services Ltd Stephenville Nfld \$166,914, Modern Building Cleaning Fredericton NB \$176,023, Nation Wide Interior Maintenance Montreal Que \$49,740, Northgate Janitor Service Edmonton Alta \$6,772, Horst Oeffner Germany \$4,592, Professional Building Cleaners (Ottawa) Ltd Ottawa Ont \$63,824, Vanier Window Cleaners Vanier Ont \$4,200, Western Janitorial Service Victoria BC \$11,177, E Zehnacker Germany \$13,046; Fees paid to Royal Canadian Flying Club Association for Air Cadet Flying Scholarship Training—Air Transport Association of Canada Ottawa Ont \$26,072, Royal Canadian Flying Clubs Association Ottawa Ont \$81,323; Provision of Facilities Gatwick and Prestwick—Air Canada Winnipeg Man \$2,987, British European Airways Middlesex England \$19,812; Food service contracts—Canada Catering Co Ltd Toronto Ont \$3,420.

Non-Ceiling Civilian Instructors for DND Training Bases—Deputy Minister of Education—Province of British Columbia BC \$142,976, Ministry of Education Toronto Ont \$53,035, Ontario Department of Education Toronto Ont \$165,066, Ontario Treasurer Toronto Ont \$26,676; Payments to Underwriters Adjustment Bureau \$87,114; Pest Control Services—Atlantic Pest Control Halifax NS \$3,885, Braemar Pest Control Service Rockingham NS \$5,851, PCO Services (Quebec) Ltd Montreal Que \$4,574, Richard C Val St Michel Que \$4,455; Provision of Operational or Technical Training films—Canada Safety Council Ottawa Ont \$9,250, Edutronics Systems Kansas City Missouri USA \$2,352, Graphic Films Ltd

Ottawa Ont \$8,893, Government of Canada—National Film Board Montreal Que \$132,679.

DEFENCE RESEARCH PROGRAM

Training and Educational Services \$89,450.

Health and Welfare Services \$5,770.

Protection Services \$89,963.

Other Services \$6,609,001.

CIVIL EMERGENCY MEASURES PROGRAM

Canadian Disaster Research Fellowship \$11,807—Ohio State University Ohio USA \$11,807.

Commissionaire Services \$7,064—Arnprior Commissionaires Arnprior Ont \$7,064.

Economist's Services \$50,623—D W Carr & Associates Ottawa Ont \$19,275, Government of Canada—Statistics Canada \$18,000 and Computer Services Bureau \$12,987.

Food Service Contracts \$50,011—Versa Foods Ltd Arnprior Ont \$48,083.

National Fallout Protection Survey \$81,450—Government of Canada—Computer Services Bureau \$9,891 and Department of Public Works \$50,491, T D Overhill Ottawa Ont \$7,499 Lapointe and Koch Montreal Que \$9,510, Comtech Services Toronto Ont \$2,559.

Research Studies \$50,380—University of Calgary Calgary Alberta \$5,000, McGill University Montreal Quebec \$15,380, McMaster University Hamilton Ont \$26,400.

Laundry and Dry Cleaning Services \$1,675.

NATIONAL HEALTH AND WELFARE

ADMINISTRATION PROGRAM

Consultant Services \$35,086—A Bloom Ottawa Ont \$2,550, D J Hauser Ottawa Ont \$9,286, S Herscovici Ottawa Ont \$4,200, A M Kerr Winnipeg Man \$4,300, B D B Layton Ottawa Ont \$5,000, R B Scotton Ottawa Ont \$9,750.

Data Processing Services \$74,449—Government of Canada—Computer Services Bureau Ottawa Ont \$35,258, IBM Canada Ltd Don Mills Ont \$2,104, Medical Marketing Systems Don Mills Ont \$4,100, I P Sharp Associated Limited Toronto Ont \$17,972, Systems Dimensions Limited Ottawa Ont \$15,015.

Economic Services \$22,150—Canadian Westinghouse Co Hamilton Ont \$12,483, Vine Santi Jonah and Snideman Hamilton Ont \$9,667.

Educational and Information Services \$32,447—Government of Canada—National Film Board Montreal Que \$6,006, Public Media

NATIONAL HEALTH AND WELFARE—Continued

Inc Montreal Que \$14,982, Shannon Gray Productions Limited Hamilton Ont \$4,908.

Hospitality Services \$15,140.

Management Consulting Services \$9,000—Government of Canada—Department of Supply and Services—Bureau of Management Consulting Ottawa Ont \$9,000.

Membership Fees \$2,369.

Office Services \$30,318—Miss Stacey Personnel Ottawa Ont \$20,885, Office Overload Co Ltd Ottawa Ont \$3,935, Personnel Pool Ottawa Ont \$5,498.

Research Services \$37,795—J Chevrier Montreal Que \$2,000, Elanche Howard Ottawa Ont \$2,100, Human Behaviour Research Group Limited Toronto Ont \$3,000, Z Kay Ottawa Ont \$5,000, N MacLeod Ottawa Ont \$3,000, Régie de l'assurance-maladie du Québec Quebec Que \$7,000, R Stursberg Ottawa Ont \$4,800.

Security Services \$31,010—Canadian Corps of Commissionaires Ottawa Ont \$31,010.

Technical Services \$34,376—M V Burke Ottawa Ont \$3,100, Richard C Cobb Ottawa Ont \$3,600, K Flower Ottawa Ont \$7,868, Chantale Jacmain Ottawa Ont \$4,500, R Mercier Hull Que \$2,362, H L Pottle Ottawa Ont \$3,210, B Schecter Ottawa Ont \$2,286, F Stevenson Ottawa Ont \$4,150, R T Zeidler Ottawa Ont \$3,300.

Training Services \$49,856—Berlitz School of Languages Ottawa Ont \$10,033, Government of Canada—Public Service Commission Ottawa Ont \$32,314.

Other Types of Services \$38,943.

Consultant Services \$73,253—M A Bertrand Montreal Que \$12,725, I L Campbell Montreal Que \$16,928, G LeDain Argenteuil Que \$18,300, R Solomon Toronto Ont \$3,920, J P Stein Edmonton Alta \$6,300.

Data Processing Services \$23,639—Alphatext Systems Limited Ottawa Ont \$17,152, Government of Canada—Computer Services Bureau Ottawa Ont \$5,674.

Office Services \$3,475.

Research Services \$13,578—York University Downsview Ont \$13,578.

Security Services \$6,731—Canadian Corps of Commissionaires Ottawa Ont \$6,731.

Translation Services \$109,351—Les Traductions 530 Inc Montreal Que \$109,001.

NON-MEDICAL USE OF DRUGS PROGRAM

Consultant Services \$402,649—Addiction Research Foundation Toronto Ont \$2,042, G Audette Montreal Que \$5,727, G Beaudry Montreal Que \$13,455, L Belisle Ottawa Ont \$4,000, J Bergin

Ottawa Ont \$2,325, M Bester Calgary Alta \$2,311, Board of Education for the Borough of North York Toronto Ont \$11,552, D Boivin Montreal Que \$6,848, M Bowness Ottawa Ont \$10,950, N Brady Ottawa Ont \$4,650, Canadian Facts Ltd Toronto Ont \$9,680, R Carney Vancouver BC \$3,500, P Caslor Regina Sask \$9,840, B Chapman Vancouver BC \$12,285, D Cole Halifax NS \$8,750, W Corneil Ottawa Ont \$2,490, R de Vos Toronto Ont \$11,200, B Dresner Toronto Ont \$7,500, P Durand Montreal Que \$2,905, M Elliott Ottawa Ont \$2,110, G Gagnon Vancouver BC \$7,800, M Gagnon Montreal Que \$2,450, B Garland Ottawa Ont \$4,496, B Gibbs Winnipeg Man \$3,690, P Gregg Halifax NS \$10,450, I Gunn Vancouver BC \$5,560, J Harris St John's Nfld \$2,400, A Hatcher Ottawa Ont \$4,550, Immedia Inc Ottawa Ont \$2,220, P Lepage Ottawa Ont \$4,725, G Ling Ottawa Ont \$3,975, M MacConnaill Ottawa Ont \$3,600, J Maloney Winnipeg Man \$5,380, D McLaughlin Toronto Ont \$14,040, Methodist Hospital Indianapolis Ind USA \$4,850, S Milstein Calgary Alta \$6,000, N Morton Ottawa Ont \$5,400, J Nighscales Ottawa Ont \$4,980, J Oakley Calgary Alta \$3,000, Orba Information Services Montreal Que \$19,720, Ottawa and District Association for the Mentally Retarded Ottawa Ont \$34,653, B Phillips Halifax NS \$14,040, J Prinsep Ottawa Ont \$3,853, Reeson Dimson and Smith Toronto Ont \$2,820, Some Group Ottawa Ont \$5,915, W Spicer Halifax NS \$7,710, J Szczeglik Ottawa Ont \$10 680, Total Market Index Toronto Ont \$2,050, R Wally Winnipeg Man \$14,040.

Data Processing Services \$5,300—Government of Canada—Computer Services Bureau Ottawa Ont \$5,300.

Film Productions \$4,007—Government of Canada—National Film Board Ottawa Ont \$4,000.

Hospitality Services \$3,616.

Photography Services \$30,541—Government of Canada—National Film Board Ottawa Ont \$30,541.

Scientific Services \$186,255—Canadian Home and School Parent Teachers Federation Toronto Ont \$4,970, Carleton University Ottawa Ont \$10,738, Government of Canada—Statistics Canada Ottawa Ont \$12,100, C D MacNeil Ottawa Ont \$4,550, Montreal Chest Hospital Montreal Que \$14,970, University of Waterloo Waterloo Ont \$135,000.

Secretarial Services \$21,104—Miss Stacey Personnel Ottawa Ont \$7,557, Office Overload Co Ltd Ottawa Ont \$12,816.

*Other Type of Services \$1,682.***HEALTH INSURANCE AND RESOURCES PROGRAM**

Consultant Services \$89,503—B I Brown Toronto Ont \$3,450, Canadian College of Health Toronto Ont \$4,424, Canadian Mental Health Association Toronto Ont \$3,000, Canadian Nurses Association Ottawa Ont \$3,500, Canadian Rehabilitation Council for the Disabled Toronto Ont \$2,000, College of Family Physicians Don Mills Ont \$5,000, Craig Management Ottawa Ont \$16,100, P Delean Ste Foy Que \$2,200, Government of Canada—National Film Board Montreal Que \$6,000, International M and E Construction Consultants Scarborough Ont \$7,375, M Law Ottawa Ont \$11,035, Dr D W Lewis Toronto Ont \$2,000, G Manolakas Ottawa Ont \$2,000, National Institute on Mental Retardation Downsview Ont \$3,000, Dr J Nash Waterloo Ont \$2,000, W Salter Ottawa Ont \$2,200.

NATIONAL HEALTH AND WELFARE—Continued

Data Processing Services \$168,975—H Dorris Ottawa Man \$2,500, Government of Canada—Computer Services Bureau Ottawa Ont \$145,390 and National Revenue Taxation Ottawa Ont \$18,540.

Educational Services \$6,632—Government of Canada—Public Service Commission Ottawa Ont \$5,788.

Film Productions \$7,178—Government of Canada—National Film Board Montreal Que \$7,178.

Hospitality Services \$4,912—Lorne Murphy Foods Ottawa Ont \$3,113.

Legal Services \$4,072—R A MacKimmie Calgary Alta \$4,072.

Membership Fees \$4,536.

Printing Services \$6,024—Government of Canada—Department of Supply and Services Ottawa Ont \$6,024.

Secretarial and Office Services \$14,947—Office Overload Co Ltd Ottawa Ont \$9,734, Personnel Pool Ottawa Ont \$3,298.

Space Function Cost Analysis \$26,718—Government of Canada—Department of Supply and Services Bureau of Management Consulting Ottawa Ont \$14,000, J Jewers Ottawa Ont \$4,609, K L McReynolds Ltd Willowdale Ont \$8,109.

Other Types of Services \$3,884.

MEDICAL SERVICES PROGRAM

Education and Information Services \$22,182—Government of Canada—Department of Supply and Services Ottawa Ont \$11,050; National Film Board Montreal Que \$2,759 and Department of Supply and Services—Printing Bureau Ottawa Ont \$5,149, The Studio Ottawa Ont \$2,909.

Dentists and Dental Surgeons \$2,055,367—A Abramson Ladysmith BC \$11,410, B Achtmichuk Winnipeg Man \$3,786, John C Allen Lakefield Ont \$2,024, R B Andrews Port Alberni BC \$4,891, J A Andrus North Battleford Sask \$7,536, J Andrus and L Harder North Battleford Sask \$18,860, H E Armstrong Ottawa Ont \$3,282, D E Arnold Woodstock NB \$2,124, Associate Medical Clinic The Pas Man \$8,372, D J Bachinsky Winnipeg Man \$10,277, D W Bellinger Whitehorse YT \$4,911, W A Bellingham Toronto Ont \$10,032, J Blackstone Toronto Ont \$3,737, D T Bromback Winnipeg Man \$20,511, K Bromback Winnipeg Man \$3,570, F M Bourassa Regina Sask \$2,302, P C Bradley Victoria BC \$3,156, R D Bradley Regina Sask \$3,860, T P Bradley Nanaimo BC \$4,270, P Brideau Richibouctou NB \$2,957, N Brien Montreal Que \$4,830, E C Bryant Pincher Creek Alta \$6,554, M A Buettner Ocean Falls BC \$23,680, D S Bullock Lethbridge Alta \$3,319, G A Bullock Lethbridge Alta \$2,217, D Burch Terrace BC \$2,154, W J Cameron Vanderhoof BC \$2,177, A B Carlson Vanderhoof BC \$6,263, R M Clark Nipawin Sask \$8,721, W B Coleman Baddeck NS \$2,860, J E Condon Truro NS \$2,189, A B Cooter Duncan BC \$11,205, L Courtemanche Maniwaki Que \$2,500, D J P Crane Wiarton Ont \$6,825, G B Cranstoun Victoria BC \$2,617, M T Crozier Flin Flon Man \$8,231, E S Daudrich Ottawa Ont \$11,235, S Dayneka Red Lake Ont \$2,595, P Dempsey Winnipeg Man \$12,061, D D Didow Elk Point Alta \$44,384, A Diner Vancouver

BC \$5,195, H Dubinsky Sydney NS \$4,774, I Duduman Winnipeg Man \$8,745, T A Duduman Winnipeg Man \$2,332, Eckland's Dental Lab Burns Lake BC \$6,952, J G Emerson Victoria BC \$3,960, R A Enns Vancouver BC \$19,809, G R Fast Merritt BC \$11,469, D J Fietz Merritt BC \$9,122, S Fleisher Teulon Man \$2,371, T W Fletcher Vancouver BC \$3,025, B D Friesen Fort Smith BC \$6,987, W J Froese Chilliwack BC \$3,602, E J Gaudet Prince Albert Sask \$8,704, B Gauk Edmonton Alta \$14,570, E I Gerard Duncan BC \$2,835, D H Gillett Portland Ore USA \$21,832, R J Gillis Campbellton NB \$6,269, GA Giovannetti Sydney NS \$9,476, B Gladman South Port Man \$7,437, N L Goring Kitimat BC \$5,507, A B Gottschling Prince Rupert BC \$2,722, G D Gottschling Kitimat BC \$2,209, Wm L Granger Osoyoos BC \$3,165, K I Hadfield Victoria BC \$5,555, J A Haden Bonneyville Alta \$6,581, W F Hancock Fort Qu'Appelle Sask \$8,240, L H Harder North Battleford Sask \$3,183, M Harland Winnipeg Man \$26,859, C Hderstedt Campbell River BC \$2,216, R G Heady Winnipeg Man \$2,104, W Hoffges Prince Rupert BC \$3,059, B H Hoffman Fort Frances Ont \$2,492, B W Holmes Kenora Ont \$4,562, W R Howanec Burnaby BC \$2,888, P Hykaway Winnipeg Man \$4,975, H E D Ironstone Elliott Lake Ont \$2,209, G H Janzen Prince Albert Sask \$2,259, H J Jardine Winnipeg Man \$2,240, D K Kalra Hope BC \$18,882, R Kawanami High Prairie Alta \$2,387, D R King Portage la Prairie Man \$3,057, O W Korol Winnipeg Man \$5,511, P J Kuling Canora Sask \$30,692, L R Lachance Newcastle NB \$10,980, M A Lachapelle Gimli Man \$8,469, N Laframboise Cornwall Ont \$2,481, H W Lamont Sidney BC \$2,741, P Lamothe Montreal Que \$3,570, D N Lawton St Paul Alta \$6,376, H A Leitch Powell River BC \$14,342, F Lette Montreal Que \$2,850, L Lyons Winnipeg Man \$2,487, J E Macdiarmid Regina Sask \$34,189, E B MacEwen Burns Lake BC \$3,146, K M MacPherson Terrace BC \$3,249, L G Mandin St Paul Alta \$6,126, K D Marcoe Vancouver BC \$1,936, D A Martin Duncan BC \$13,673, J A Martin Vernon BC \$2,616, P A Matulak Toronto Ont \$8,275, R W McConnell Vancouver BC \$5,292, J D McKillop Port Alberni BC \$15,611, D J McLeod North Vancouver BC \$13,626, Yvonne McQuarrie Winnipeg Man \$4,827, Metropolitan Dental Group Winnipeg Man \$10,338, M Michaud Montreal Que \$5,320, L W Miller Grenfell Sask \$9,118, D Montour Ohsweken Ont \$3,919, J Morris Nelson BC \$2,283, J R Morrison Squamish BC \$4,957, G C Mostad Prince Rupert BC \$2,574, K R Muxlow Lambeth Ont \$3,577, L A Nashington Wadena Sask \$2,176, M J Natrass Regina Sask \$8,029, Northern Light Health Education Centre Mission BC \$3,836, G M Nowazek Brandon Man \$6,837, R M Nystrom Port Alberni BC \$10,548, W A Oatway Kamloops BC \$4,737, O Odium Winnipeg Man \$2,232, M L Olson Courtenay BC \$7,282, J W O'Neill Calgary Alta \$3,766, D M Parker Regina Sask \$5,418, D B Payne Cardston Alta \$3,985, V K Payne Calgary Alta \$20,038, M Petryk Calgary Alta \$3,434, J K Philip Duncan BC \$5,325, W B Philp Calgary Alta \$2,215, R C Pochailo Kenora Ont \$6,581, L Porez Montreal Que \$2,139, A R Proctor Victoria BC \$11,669, D L Rahkola Penticton BC \$5,646, P W Richman Cardston Alta \$4,739, O R Risk Vancouver BC \$2,213, E Robichaud Richibucto NB \$5,709, A D Robinson Duncan BC \$4,176, G M Robinson Tisdale Sask \$3,826, C Roda St Boniface Man \$2,440, T H Rumball Peace River Alta \$3,223, A Schwartz Winnipeg Man \$4,510, J T Senini Nanaimo BC \$4,875, D J Shafira Winnipeg Man \$3,127, J R Shaney Wallaceburg Ont \$2,999, M L Shea Valleyview Alta \$6,479, W Siebert Inuvik NWT \$5,000, R H Smith Strathroy Ont \$3,246, D Snashall Calgary Alta \$3,728, H D Spenst Saskatoon Sask \$6,893, R G Spink St Boniface Man \$9,646, L A Stern Winnipeg Man \$19,734, D K Stratton Mission City BC \$5,531, W Stratton Owen Sound Ont \$2,297, M Sussman Brantford Ont \$4,672, D N Takahashi Kamloops BC \$2,442, L J Talarico Terrace BC \$3,351, K R

NATIONAL HEALTH AND WELFARE—Continued

Tangen Chilliwack BC \$7,646, P L Tataryn Saskatoon Sask \$6,281, H E Thiessen Williams Lake BC \$3,991, M K Thomas Chilliwack BC \$3,353, K Thompson Campbell River BC \$4,037, T J Toman Smithers BC \$6,178, T K Tomlinson Prince Albert Sask \$3,547, E P Traff Brandon Man \$2,545, N S Trafton Vancouver BC \$3,253, R A Tratch Rosthern Sask \$6,076, L M Uglene Kamloops BC \$4,655, University of Ottawa Ottawa Ont \$18,421, V Veleba Kenora Ont \$2,815, A J Venier Abbotsford BC \$6,188, J G Vinet Coteauquay Que \$5,372, M B Vodrey Belleville Ont \$3,023, D J Vogt Chilliwack BC \$22,009, D D Vogt Chilliwack BC \$6,237, K C Walters Vancouver BC \$27,642, D K Waterfall Duncan BC \$2,358, J A Watt Prince Albert Sask \$8,518, T C Webb Gibson BC \$2,846, B H Weeks Calgary Alta \$2,856, C M Weicker Regina Sask \$5,114, J West Winnipeg Man \$2,000, Whitehorse Dental Clinic Whitehorse YT \$34,617, A W D Wright Parry Sound Ont \$2,176, Wrinch Memorial Doctor's Services Hazelton BC \$3,014, Yellowknife Dental Clinic Yellowknife NWT \$81,429, F W Zens Port Alberni BC \$12,161.

Health Services \$991,507—E Anderson Winnipeg Man \$2,627, F Augustine Rexton N B \$4,226, C Barnaby Lagacéville NB \$4,015, S Bear Maliseet NB \$2,782, M E Brooks Shubenacadie NS \$2,608, M Carrothers Fort Garry Man \$3,101, A E Cera Winnipeg Man \$6,140, L Clarke Winnipeg Man \$2,910, F J Coodin Winnipeg Man \$4,388, E W Dow Trenton Ont \$2,274, R Ginnish Newcastle NB \$2,626, R Hans Bella Coola BC \$2,899, M Hirtle Winnipeg Man \$2,452, M Howard Hazelton BC \$2,438, G L Jack Penticton BC \$2,098, M Johnny Duncan BC \$3,052, E Johnson Selkirk Man \$3,510, A K S Lam Calgary Alta \$10,465, D Lattie Hazelton BC \$2,109, M T Leo Mount Currie BC \$2,145, B Leon St James BC \$2,491, M Mack Alexis Creek BC \$3,403, R Manuel Merritt BC \$3,102, M E Marshall Eskasoni NS \$4,451, McMaster University Hamilton Ont \$2,061, E Michell Moricetown BC \$2,599, A Milne Fort Churchill Man \$2,447, C Mitchell Powell River BC \$2,145, R Ovayyak Tuktoyahctuk NWT \$2,044, D Paul Sechelt BC \$2,198, E Paul Sydney NS \$2,824, J Paul Fredericton NB \$2,724, F J Porth Fort Qu'Appelle Sask \$10,248, Queen's University Kingston Ont \$22,556, G Redan Lillooet BC \$2,569, E C Taylor Alert Bay BC \$2,145, C Thomas Trenton NS \$2,607, T M Tibbetts and N C Malcolm Leduc Alta \$2,787, J M Tremblay Sorel Que \$2,565, University of Toronto Toronto Ont \$197,931, University of Waterloo Waterloo Ont \$44,443, University of Western Ontario London Ont \$71,806, E Williams Kitwanga BC \$2,244, R Williams Vernon BC \$2,145.

Hospital Care, Insurance Premiums and Co-Insurance Charges \$1,142,426—Bulkley Valley Hospital Smithers BC \$4,547, Burns Lake Hospital Burns Lake BC \$4,693, Cariboo Memorial Hospital Williams Lake BC \$9,430, Chilliwack General Hospital Chilliwack BC \$3,478, Cowichan District Hospital Duncan BC \$4,319, Kitimat General Hospital Kitimat BC \$5,130, Lillooet District Hospital Lillooet BC \$4,969, Mills Memorial Hospital Terrace BC \$3,616, Nanaimo Regional Hospital Nanaimo BC \$3,744, Nicola Valley Hospital Merritt BC \$2,619, Prince George Regional Hospital Prince George BC \$3,178, Prince Rupert Hospital Prince Rupert BC \$11,202, Queen Alexandra Hospital Victoria BC \$4,369, Royal Inland Hospital Kamloops BC \$4,471, Royal Jubilee Hospital Victoria BC \$2,581, St Bartholomew Hospital Lytton BC \$3,202, St George Hospital Alert Bay BC \$4,153, St John's Hospital Vanderhoof BC \$4,935, St Paul Hospital Vancouver BC \$3,241, Saskatchewan Hospital Services Plan Regina Sask \$221,102, Stuart Lake Hospital Fort St James BC \$2,983, Tofino General Hospital Tofino BC \$3,496, Vancouver

General Hospital Vancouver BC \$5,027, Victoria General Hospital Victoria BC \$3,140, West Coast General Hospital Port Alberni BC \$2,789, Wrinch Memorial Hospital Hazelton BC \$6,420.

Hospital Services \$2,578,252—Aberhart Sanatorium Edmonton Alta \$89,000, Alberta Hospital Claresholm Alta \$7,901, Alberta Hospital Edmonton Alta \$135,555, Alberta School Hospital Red Deer Alta \$38,116, Baker Sanatorium Calgary Alta \$219,460, Canadian Red Cross Society Vancouver BC \$3,309, Cecil Butters Memorial Hospital Austin Que \$4,907, Charles Camell Hospital Edmonton Alta \$60,796, Children's Mountain Cottage Montreal Que \$3,446, Durham Hospital Red Deer Alta \$27,509, Farad Hospital Fort Rae NWT \$5,594, Fort Churchill General Hospital Fort Churchill Man \$8,153, Government of Canada—Department of Veterans Affairs Vancouver BC \$2,886, Health Sciences Centre Winnipeg Man \$3,363, Hospital for Mental Diseases Brandon Man \$13,340, Laurentian Chest Hospital Ste Agathe des Monts Que \$56,398, Manitoba Rehabilitation Hospital Winnipeg Man \$49,207, Montreal's Children Hospital Montreal Que \$2,414, North Shore Private Hospital North Vancouver BC \$3,401, Prince Rupert Regional Hospital Prince Rupert BC \$2,267, Province of British Columbia T B Hospitals Vancouver BC \$236,150, R C Episcopal Corporation of H B Churchill Man \$4,092, Richmond Hospital Richmond BC \$4,368, Riverview Hospital Essondale BC \$33,821, Royal Edward Chest Hospital Montreal Que \$59,296, Royal Oak Hospital Victoria BC \$2,070, St Luke's Hospital Pangnirtung NWT \$3,584, St Margaret Hospital Fort Simpson NWT \$16,915, Sanatorium Board of Manitoba Winnipeg Man \$15,805, Saskatchewan Hospital Service Plan Regina Sask \$84,216, Saskatoon Sanatorium Saskatoon Sask \$457,657, Simon Fraser Hospital Prince George BC \$5,966, Stanton Yellowknife Hospital Yellowknife NWT \$9,643, H H Williams Memorial Hospital Hay River NWT \$3,780.

Medical Care Plan Premiums \$1,348,413—Alberta Health Care Insurance Commission Edmonton Alta \$870,225, BC Medical Care Plan Victoria BC \$231,682, Saskatchewan Hospital Service Plan Regina Sask \$107,652.

Medical Fees—General Practitioners on One-Half Day Basis \$75,453—D A Campbell Edmonton Alta \$2,070, L E C Davies Vancouver BC \$5,005, Kuen-wo Fung Vancouver BC \$2,975, Christian D Graf Fort Simpson NWT \$5,661, Arthur H Greenidge Edmonton Alta \$3,050, Dennis W Jirsch Edmonton Alta \$3,480, L J Loftus Victoria BC \$7,875, Sylva Stubbing Ottawa Ont \$2,030, P Tourillon Montreal Que \$2,240, J Maras Montreal Que \$7,140.

Medical Fees—Specialists on One-Half Day Basis \$346,923—Martin Bass Oakville Ont \$4,270, Harold Blondal Ohsweken Ont \$6,940, William Bobey Edmonton Alta \$3,920, W G Burrows Ottawa Ont \$2,500, Alvin E Cera Winnipeg Man \$6,045, F J Coodin Winnipeg Man \$4,106, W R Franks Toronto Ont \$6,720, F A Herbert Edmonton Alta \$9,290, D C Hood Toronto Ont \$3,600, Lyall N Howlett Toronto Ont \$3,185, E Johnson Winnipeg Man \$6,240, A D Khambhla Etobecoque Ont \$12,210, Inocencio R Ligon Toronto Ont \$3,983, H Meltzer Edmonton Alta \$2,940, John Monaghan Manitowaning Ont \$6,000, Evan Patrick Ottawa Ont \$12,530, Harris Fraser Roger Ottawa Ont \$7,400, Santokh Singh Edmonton Alta \$4,760, A Siwak and L Fitzgerald Edmonton Alta \$8,948, Robert A Stanley Inuvik NWT \$2,400, Murray B Trusler Peterborough Ont \$2,065.

Other Business Services \$2,352,727—Alberta Indian Association Edmonton Alta \$65,117, J Apetagon Norway House Man \$2,077,

NATIONAL HEALTH AND WELFARE—Continued

Association des Indiens du Quebec Quebec Que \$60,000, Blood Hospital Cardston Alta \$7,202, R Bone Griswold Man \$5,388, N Brewer Cardston Alta \$4,760, C Burkhardt Prince Rupert BC \$18,860, J Burkhardt Prince Rupert BC \$18,860, Cameron Construction Ottawa Ont \$232,092, Canadian Linen Vancouver BC \$2,003, F Catcheway Kowman Man \$5,321, I Cloud Rossburn Man \$5,321, Commission on Professional and Hospital Activities Ann Arbor Mich USA \$3,174, G Cornish Vancouver BC \$6,197, Federation of Saskatchewan Indians Prince Albert Sask \$56,700, Fort Qu'Appelle Hospital Fort Qu'Appelle Sask \$14,719, Frobisher Bay Taxi Frobisher Bay NWT \$5,700, M Gauthier Montreal Que \$14,460, Government of Canada—Computer Services Bureau Edmonton Alta \$7,291 and Computer Services Bureau Ottawa Ont \$22,864, Government of NWT Frobisher Bay NWT \$81,406, S Halcrow Cross Lake Man \$4,276, J Hansen Winnipeg Man \$4,538, K Harper Red Sucker Lake Man \$5,788, J Harvey Fort Churchill Man \$8,745, J Henry Port Simpson BC \$3,287, B Hester Rupert House Que \$2,675, Inuvik Laundry Inuvik NWT \$31,184, Kates Peat and Marwick Toronto Ont \$11,378, J G Keeper Little Grand Rapids Man \$5,321, E S Knoll Victoria BC \$2,750, K Little and Associates Edmonton Alta \$2,640, N Louise Hobbema Alta \$4,873, A Manchester Dauphin Man \$6,074, Rose Martial Bonnyville Alta \$3,828, T Martin Fort Chippewyan Alta \$5,301, A Mayappo Paint Hills Que \$2,675, S Moses Valleyview Alta \$2,313, C Murdoch Dallas Man \$5,332, B McLean Fairford Man \$5,110, Norway House Indian Band Norway House Man \$3,206, Office Overload Co Ltd Ottawa Ont \$20,882, C Paquette Vanier Ont \$3,780, Regina Pastion Cathek Alta \$6,014, H Rain Duffield Alta \$4,499, V Raine Fort Churchill Man \$6,673, Raven Society of BC Quaticum Beach BC \$10,000, K Roose Vancouver BC \$9,051, A Santucci Ottawa Ont \$2,400, Saskatchewan Indian Women's Association Prince Albert Sask \$12,600, F Small Legs Brocket Alta \$5,442, J Spence Nelson House Man \$6,901, Stoney Health Council Morley Alta \$66,000, Systems Dimensions Ltd Ottawa Ont \$37,186, H Taylor Winnipeg Man \$3,311, The Donwod Institute Toronto Ont \$14,779, T M Thomas Lynn Lake Man \$7,306, W R Thomas Ohsweken Ont \$3,162, C Travers Dallas Man \$5,353, E Traverse Gypsumville Man \$5,305, Union of BC Indian Chiefs Vancouver BC \$63,300, Valley Plumbing Heating Regina Sask \$5,650, C Vam Chilliwack BC \$74,226, Versafood Services Toronto Ont \$528,042, E Wasepabine Fort George Que \$5,600, E Wood St Theresa Point Man \$5,982.

Physicians and Surgeons, Fee for Service Basis \$211,992—T Albertini and J Kallman Whitehorse YT \$10,749, J Y Clark Mayo YT \$6,010, Christian D Graf Fort Simpson NWT \$3,350, Joseph H Grove Ottawa Ont \$2,265, Glyn G Jones Dawson City YT \$2,864, The Medical Clinic Whitehorse YT \$33,467, H O'Reilly Fort Qu'Appelle Sask \$10,352, V P O'Reilly Espanola Ont \$5,593, E J Siwak and Hett R Fitzgerald Edmonton Alta \$34,704, Charles H Spiro Ottawa Ont \$2,025, Stephen Wigby Watson Lake YT \$5,504.

Professional and Technical Health Services \$635,128—Velma Allard Toronto Ont \$2,474, Jim W Balsallie Fort Resolution NWT \$2,400, A H Basman Beauséjour Man \$3,322, Benson Law Ltd Brandon Man \$4,587, Helen Campbell Toronto Ont \$3,293, Agnes Carpenter Sachs Harbor NWT \$3,180, Rose Casper Shalath BC \$3,420, W R Castor Sherwood Park Alta \$34,405, B K M Cavoukian Toronto Ont \$2,371, Jeannita Cormier Alexis Creek BC \$3,200, C N Crowson Winnipeg Man \$4,211, Roy M Desheld Regina Sask \$2,149, Julia Dickson Upper Liard YT \$2,706, L

Downey Marius Man \$2,448, A M Edwards Edmonton Alta \$4,309, Hazel French Yellowknife NWT \$4,200, Kiernan-Elliott-Boult Associates Winnipeg Man \$7,252, Stewart N King Winnipeg Man \$11,458, Cecile Marice St Boniface Man \$4,587, Agnes Mayappo Paint Hills Que \$2,422, James A McNally Lethbridge Alta \$2,767, Douglas A Boris Oliver Prince Albert Sask \$2,704, W D Oliver Indian Head Sask \$5,424, Dorothy Olson Ross River YT \$5,039, W M Prince Newcastle NB \$2,575, Olga Ruben Paulatuk NWT \$2,195, Lucy A Seymour Cornwall Ont \$6,535, F H Silversides Saskatoon Sask \$4,175, C J O Soloway Winnipeg Man \$6,681, C Somogyi Belleville Ont \$2,982, Gladys Stewart Port Carling Ont \$3,546, Elizabeth Wasipabine Fort George Que \$4,463, Lynne A Wilson Toronto Ont \$6,612, Windle and Associates Edmonton Alta \$7,844, R L Young Prince Albert Sask \$5,424.

Scientific Services \$261,397—Government of Canada—Health Protection Bureau Ottawa Ont \$149,880, University of Toronto Toronto Ont \$109,174.

Security Services \$95,816—Canadian Corps of Commissioners Ottawa Ont \$29,354, The BC Corps of Commissioners Chilliwack BC \$14,672, Yukon Security Police Yukon YT \$6,342.

Training and Education Services \$262,946—Dalhousie University Halifax NS \$21,600, McGill University Montreal Que \$33,633, University of Alberta Edmonton Alta \$38,558, University of Manitoba Winnipeg Man \$20,969, University of Michigan Ann Arbor Mich USA \$5,424, University of Sherbrooke Sherbrooke Que \$53,041, University of Western Ontario London Ont \$30,611.

Other Types of Services \$18,141.

HEALTH PROTECTION PROGRAM

Contract Research \$3,600—G K Sweatman Ottawa Ont \$3,600.

Data Processing Services \$249,506—Alphatex Systems Ltd Ottawa Ont \$56,718, Computel Systems Ltd Ottawa Ont \$58,659, Dataline Systems Ltd Toronto Ont \$33,083, Government of Canada—Computer Services Bureau Ottawa Ont \$35,561, IBM Canada Ltd Don Mills Ont \$5,609, Systems Dimension Ltd Ottawa Ont \$59,570.

Educational Services \$47,010—Government of Canada—Public Service Commission Ottawa Ont \$23,541, University of Waterloo Waterloo Ont \$2,670.

Laundry, Dry Cleaning and Related Services \$14,182—Canadian Linen Supply Co Ltd Toronto Ont \$2,131, Capital Commercial Laundry Ltd Vanier Ont \$7,272.

Legal Fees \$1,051,546—Administrator Provincial Court Vancouver BC \$4,839, F D Baker Chilliwack BC \$11,210, M C Barlow Trail BC \$5,730, W Beekingham Port Alberni BC \$3,266, J M Bertrand Joliette Que \$3,711, Blanchette Roberge and Durand Sherbrooke Que \$3,943, G Bolan North Bay Ont \$3,042, R C Bragognolo Timmins Ont \$6,992, C Branson Victoria BC \$26,439, I J Burhaug Prince George BC \$2,154, G D Cameron Blind River Ont \$2,497, F R Caputo Sault Ste Marie Ont \$3,293, J M Carrier La Tuque Que \$2,164, I B Carson Prince Albert Sask \$7,981, Shertkov Thomas Long and Co Kamloops BC \$12,504, Chouinard Prevost Casgrain Angers and Vaillancourt Chicoutimi Que \$3,491, G F Clark Calgary Alta \$12,080, R D Clarke Thunder Bay Ont \$7,622,

NATIONAL HEALTH AND WELFARE—Continued

C Cordeau St Hyacinthe Que \$2,618, G Desjardins Quebec Que \$14,242, J F Donnelly Kingston Ont \$5,743, P W Ewert Kitimat BC \$2,264, P D Ferg Flin Flon Man \$2,187, C D Fitzgibbon Port Hope Ont \$6,995, F E Fitzpatrick Peterborough Ont \$13,850, A Forget St Jerome Que \$7,046, F E L Fowke Bridgewater NS \$2,876, F Francoeur Hauteville Que \$5,125, J S Gagne Saskatoon Sask \$4,030, M Gagnon La Sarre Que \$3,945, Garrett and Fleck Samia Ont \$9,735, G Gauthier Sorel Que \$5,020, H B Geddes Windsor Ont \$25,499, N Gilbert Roberval Que \$3,251, R F Girdlestone Fort Erie Ont \$7,166, Godin and Lacoursiere Trois Rivieres Que \$5,559, R M Gould Kitchener Ont \$9,006, Government of Canada—Department of Justice Ottawa Ont \$27,704, Graham Worley Stewart Paisley and Whitson Cranbrook BC \$6,914, W T Green Ottawa Ont \$10,321, D E Grossman Edmonton Alta \$3,475, S E Halyk Saskatoon Sask \$38,165, A G Harrigan Saint John NB \$6,818, R Harvey Alma Que \$2,116, H B Heath Nanaimo BC \$9,627, J T Hogan Kingston Ont \$2,125, G R Houlding Brantford Ont \$3,650, Hughes Malone Lynch and Fenton Fredericton NB \$2,076, D K Krueger Swift Current Sask \$8,127, S Kyba Yorkton Sask \$2,040, A T Lacavera Welland Ont \$3,525, R Lafontaine Valleyfield Que \$3,316, T J Lally Belleville Ont \$4,029, J E Lang Kitchener Ont \$20,364, Lauder and Finkelstein Kelowna BC \$2,961, BC Lavallee Revelstoke BC \$2,601, J C Lee Chilliwack BC \$7,054, P D Lewis St John's Nfld \$5,831, R T Low Prince George BC \$9,077, A A MacBain Niagara Falls Ont \$4,710, J D MacDonald Terrace BC \$3,492, MacDonald Graham Errico and Silversides Prince Rupert BC \$5,953, H L MacKay Banff Alta \$11,665, J A MacLellan Kentville NS \$2,516, J B Malone Fredericton NB \$5,618, Martin Easton Woolridge and Poole Corner Brook Nfld \$5,461, B Matheson St Catharines Ont \$7,998, W R Matheson Regina Sask \$15,001, C Mathews Grand Falls Nfld \$4,088, B Matwichuk Hearst Ont \$2,485, O S Maxwell Ottawa Ont \$5,602, P M McMullen Prince George BC \$2,309, M Meehan Sudbury Ont \$18,826, E R Millette Pembroke Ont \$6,104, C Misener Stratford Ont \$3,777, G I Mitton Moncton NB \$13,183, H M Mitton Moncton NB \$4,570, P J Mousseau Edmonton Alta \$31,296, G E Noble North Battleford Sask \$3,230, Official Court Reporters Vancouver BC \$2,015, B A Owen Barrie Ont \$3,683, A G Park Calgary Alta \$36,202, C Pensa London Ont \$16,777, G Pettigrew Sept Iles Que \$4,441, A R Porkka Red Deer Alta \$3,581, H F Poulin Ottawa Ont \$8,342, Provincial Judges Court Reporters Calgary Alta \$3,858, P L Raymond Exeter Ont \$2,502, K P Richard Antigonish NS \$3,477, E G Rolfe Burlington Ont \$2,465, K F Ross Chatham Ont \$8,355, G Roy St Jean Que \$2,185, P V Rudden Cornwall Ont \$2,605, T G Ryan Courtenay BC \$2,806, R Salhany Owen Sound Ont \$2,146, A Sarich Campbell River BC \$4,567, J C Scime Hamilton Ont \$14,036, J D Sheppard Simcoe Ont \$2,313, D F Sigworth Charlottetown PEI \$4,395, H S Skipp Williams Lake BC \$2,162, D C Smith Guelph Ont \$11,877, M F Smith Penticton BC \$19,379, BC Stevenson Calgary Alta \$32,598, H Sugg Bracebridge Ont \$4,345, R Taylor Victoria BC \$20,221, D M Thomson Lindsay Ont \$4,467, S M Tick Hamilton Ont \$2,936, S M Toy Vancouver BC \$7,175, H L Van Wyck Owen Sound Ont \$2,878, J Viens Amos Que \$2,385, C Virtue Lethbridge Alta \$3,129, Walsh Harkness Pittman Young Clark and Smith Calgary Alta \$14,227, W E Young Woodstock Ont \$2,379, W Zimmerman Hamilton Ont \$17,789.

Scientific Services \$637,132—A R A Consultants Montreal Que \$5,000, M L Ballingall West Vancouver BC \$3,733, T A Ban Montreal Que \$2,450, D A Barnum Guelph Ont \$9,665, A Beaulieu Ottawa Ont \$9,490, Bio Research Laboratories Ltd

Pointe Claire Que \$20,885, S Boisvert Ottawa Ont \$4,006, I T Borda London Ont \$10,000, J Bothwright Caledonia Ont \$2,581, J Bowen Ottawa Ont \$7,979, Evelyn Braun Regina Sask \$4,774, E Campbell Ottawa Ont \$14,518, A Christen Montreal Que \$7,332, E Dares Halifax NS \$4,847, L Denis Montreal Que \$2,595, Department Comptroller Department of Health Services Insurance Province of British Columbia Vancouver BC \$14,400, Digital Methods Ltd Ottawa Ont \$13,835, B J Dunlop Ottawa Ont \$10,887, Environment Research Consultants Ottawa Ont \$85,411, M Fisher St Laurent Que \$2,913, M Fuller Yorkton Sask \$3,959, A Goetze Toronto Ont \$4,845, Governing Council of the University of Toronto Toronto Ont \$3,250, Government of Canada—National Research Council Ottawa Ont \$9,932 and Statistics Canada Ottawa Ont \$37,878, S Handzel Ottawa Ont \$19,099, J Hare Victoria BC \$2,401, I Henderson Ottawa Ont \$9,340, I H Holmes Saskatoon Sask \$3,600, R Hopwood Ottawa Ont \$3,665, Institute Bio Endocrinologie Inc Montreal Que \$29,952, L Kane Brighton Ont \$6,137, M Kuick Val d'Or Que \$2,163, G Ledgerwood Cambridge Mass USA \$5,000, MacDonald College Ste Anne de Bellevue Que \$11,263, W A Mahon Toronto Ont \$6,690, S McDonagh Montreal Que \$2,561, Montreal Children's Hospital Montreal Que \$5,000, Montreal General Hospital Montreal Que \$4,221, S Morel Mattawa Ont \$5,438, M Morris Ottawa Ont \$4,462, Ontario Research Foundation Toronto Ont \$29,968, S R Rice Saskatoon Sask \$3,300, Z I Sabry Guelph Ont \$20,798, C A Smirl Winnipeg Man \$2,288, J Spratt Scarborough Ont \$4,680, B Stitchell Winnipeg Man \$8,515, G Syrnuk Dauphin Man \$4,486, S Theobald Toronto Ont \$4,664, Thomas Wharton Associates Ottawa Ont \$4,300, University of Toronto Toronto Ont \$10,294, H Warrack Victoria BC \$5,333, J Weller Toronto Ont \$3,819, J Wheler Lethbridge Alta \$2,080, D Woolcott Bright Ont \$2,581, E Young Ottawa Ont \$2,000, I Zilinski Edmonton Alta \$4,622.

Secretarial and Office Services \$66,812—Miss Stacey Personnel Ottawa Ont \$5,062, Office Extra Ottawa Ont \$19,862, Office Overload Co Ltd Ottawa Ont \$28,538, Personnel Pool Temporary Office Services Ottawa Ont \$3,726.

Security Services \$117,349—Canadian Corps of Commissionaires Ottawa Ont \$105,112, S I S Protection Co Toronto Ont \$6,206.

Other Types of Services \$9,276.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

Social Insurance

Educational Services \$10,012—Government of Canada—Public Service Commission Ottawa Ont \$7,876.

Medical Fees, Consultants \$40,440—F C R Chalke Ottawa Ont \$2,050, F C Pace Ottawa Ont \$13,560, H N Segal Montreal Que \$6,800, H T Sellers Ottawa Ont \$12,770, A Sherrington Ottawa Ont \$2,800.

Physicians and Surgeons Service Fees \$240,525—Algoma District Medical Group Sault Ste Marie Ont \$2,152, J F Hamel Ottawa Ont \$2,137, M Kugler Toronto Ont \$2,085, D F MacKenzie Sydney NS \$5,895, McGregor Clinic Hamilton Ont \$2,253, Medical Arts Clinic Regina Sask \$2,736, Oshawa Clinic Oshawa Ont \$2,877, E Patrick Ottawa Ont \$2,026, R A Rebelo Glace Bay NS \$3,435, E L Reid Halifax NS \$5,047, B B Sparks Toronto Ont \$2,410, Sunnybrook Hospital Toronto Ont \$4,709, B C Trask Sydney NS \$4,620.

NATIONAL HEALTH AND WELFARE—Continued

Secretarial and Office Services \$84,149—Manpower Business Services Ottawa Ont \$13,999, Office Overload Co Ltd Ottawa Ont \$12,285, Personnel Pool Ottawa Ont \$24,587, Miss Stacey Personnel Ottawa Ont \$29,360.

Security Services \$7,440—Canadian Corps of Commissionaires Ottawa Ont \$7,440.

Technical Health Services \$35,468—N Carson Ottawa Ont \$3,117, P Cristiano Ottawa Ont \$3,774, A Elliott Ottawa Ont \$5,100, Y Moore Vanier Ont \$3,172, R Sinclair Ottawa Ont \$3,254, N R Skuce Ottawa Ont \$4,887, G Stevenson Kars Ont \$3,735, C Tremblay Hull Que \$3,187, M D Tremblay Ottawa Ont \$5,242.

Other Types of Services \$349.

INCOME MAINTENANCE

Consultant Services \$62,008—Government of Canada—Bureau of Management Consultants Ottawa Ont \$6,500, Leetham Simpson Ltd Montreal Que \$55,463.

Contracted Services \$16,870—Canadian Advertising Agency Montreal Que \$12,535.

Data Processing Services \$1,603,619—Government of Canada—Computer Services Bureau Ottawa Ont \$29,500; Department of National Revenue Ottawa Ont \$14,891 and Department of Supply and Services Ottawa Ont \$1,553,791, Regie des Rentes du Quebec Quebec Que \$5,437.

Educational Services \$18,173—Government of Canada—Public Service Commission Ottawa Ont \$13,414.

Secretarial and Office Services \$11,822—Miss Stacey Personnel Ottawa Ont \$4,823, Herbert A Watts Ltd Montreal Que \$6,999.

Security Services \$33,798—Canadian Corps of Commissionaires Ottawa Ont \$3,419; Quebec Que \$20,121 and Toronto Ont \$8,743.

Services rendered by District and Local Offices of the Canada Pension Plan \$225,000—Government of Canada—Canada Pension Plan Ottawa Ont \$225,000.

Welfare Services \$3,787.

Other Types of Services \$4,136.

SOCIAL ASSISTANCE

Advisory Services \$165,947—C Addy Ottawa Ont \$18,750, T Atkinson Toronto Ont \$4,400, D L Bawden Madison Wis USA \$6,327, Canadian Council on Social Development Ottawa Ont \$3,636, J Cutt Toronto Ont \$4,400, D Duvall Ottawa Ont \$2,430, Family Planning Association of Manitoba Winnipeg Man \$2,000, Federation Nationale des Services de Préparation au Mariage Montreal Que \$5,000, B Garland Ottawa Ont \$2,112, P Gignac Ottawa Ont \$2,970, P Goodwin Toronto Ont \$2,280, Government of Canada—Statistics Canada Ottawa Ont \$7,170, M Moore Wakefield Que \$3,000, B Powell Ottawa Ont \$2,580, Service

D'Orientation des Foyers Montreal Que \$5,000, L Shifrin Ottawa Ont \$20,794, M A Stevens Ottawa Ont \$7,450, M Stevenson Toronto Ont \$4,400, D Ullis Rupert Que \$14,625, Vanier Institute of the Family Ottawa Ont \$5,000, F Walden Osgoode Ont \$9,200.

Consultant Services \$53,611—Price Waterhouse Associates Ottawa Ont \$14,977, Ridell Stead Associates Ottawa Ont \$12,240, B Stern Ottawa Ont \$3,375, E Tamagno Ottawa Ont \$6,929.

Data Processing Services \$2,000—Government of Canada—Computer Services Bureau Ottawa Ont \$2,000.

Educational Services \$6,778—Government of Canada—Public Service Commission Ottawa Ont \$5,989.

Film Productions \$143,250—Government of Canada—National Film Board Montreal Que \$140,793.

Health Services \$7,712—J Grove Ottawa Ont \$2,300, J A Leroux Vancouver BC \$2,600.

Hospitality Services \$6,586—Government of Canada—Department of Manpower and Immigration Ottawa Ont \$2,500, Skyline Hotels Ltd Toronto Ont \$2,229.

Research Services \$7,953—L Taman Ottawa Ont \$2,400.

Secretarial and Office Services \$26,086—Miss Stacey Personnel Ottawa Ont \$16,075, Office Overload Co Ltd Toronto Ont \$4,528.

Technical Services \$4,028—A Stevens Vancouver BC \$2,813.

Translation Services \$2,807—International Simultaneous Services Montreal Que \$2,289.

Other Types of Services \$1,987.

INTERNATIONAL AND EMERGENCY WELFARE SERVICES

Consultant Services \$23,906—A M Bourdouxhe Ottawa Ont \$5,580, M Cotter Ottawa Ont \$5,837, J R Dale Ottawa Ont \$2,809.

Hospitality Services \$4,219.

Membership Fees \$8,646—International Social Security Association Geneva Switzerland \$3,429.

Secretarial and Office Services \$14,735—Miss Stacey Personnel Ottawa Ont \$14,735.

Other Types of Services \$3,215.

NATIONAL WELFARE GRANTS

Advisory Services \$216,347—J G Allman Toronto Ont \$7,174, L J Andras Ottawa Ont \$4,200, T Aquin Ottawa Ont \$10,000, M Berthiaume Ottawa Ont \$2,888, E Birney Vancouver BC \$4,810, M Carota Summerside PEI \$14,600, J Cloutier Montreal Que \$10,890, M Cowan Toronto Ont \$5,062, A Doiron Moncton NB \$2,832, C Douville Montreal Que \$9,920, J Ferguson Toronto Ont \$3,240, C Fustukian Edmonton Alta \$4,550, G Gibson Ottawa Ont \$4,333, M Gushue St John's Nfld \$2,966, L Heineman

NATIONAL HEALTH AND WELFARE—*Concluded*

Regina Sask \$3,400, P Jamieson Moncton NB \$2,216, R Johnston Peterborough Ont \$2,677, J P Lamond Montreal Que \$6,371, J Lanctôt Ottawa Ont \$10,140, M LaPorte Ottawa Ont \$2,343, F Lennarson Halifax NS \$2,409, R Prach Ottawa Ont \$5,913, C Richer Ottawa Ont \$2,828, M Ried Winnipeg Man \$4,550, E Shapiro Winnipeg Man \$2,850, P Shore Ottawa Ont \$2,400, R S Stewart Ottawa Ont \$12,031, L Taylor Ottawa Ont \$12,666, E Tolliday Vancouver BC \$4,552, M Torobin Ottawa Ont \$4,109.

Consultant Services \$70,651—H Carsch Montreal Que \$3,050, T Duncan Ottawa Ont \$14,625, D Hunter and Associates Chelsea Que \$8,125, J McCarthy Ottawa Ont \$3,750, Rose Consultants Corporation Montreal Que \$3,050, R S Sim Ottawa Ont \$5,000, Square One Management Ottawa Ont \$18,326, S Sutton Ottawa Ont \$10,000, B Zimmerman Ottawa Ont \$3,225.

Data Processing Services \$7,500—Government of Canada—Computer Services Bureau Ottawa Ont \$7,500.

Educational Services \$2,433.

Secretarial and Office Services \$51,668—Miss Stacey Personnel Ottawa Ont \$38,653, Office Overload Co Ltd Ottawa Ont \$3,946, The Ottawa and District Association for Mentally Retarded Ottawa Ont \$3,449.

Other Types of Services \$3,920.

FITNESS AND AMATEUR SPORT PROGRAM

Consultant Services \$324,152—I Andrews Vancouver BC \$2,377, G Beaudry Hull Que \$16,846, D Plessis Belair Montreal Que \$6,704, P Burka Ottawa Ont \$12,684, M Burke Ottawa Ont \$2,125, C E Copeland Ottawa Ont \$14,133, B Crone Toronto Ont \$6,300, E Dawson Winnipeg Man \$7,290, G Festeryga Ottawa Ont \$14,316, F Gazé Ottawa Ont \$3,245, A C Golab Ottawa Ont \$14,360, E W Hamilton Toronto Ont \$2,400, D Hunter Chelsea Que \$7,312, R Jackson Ottawa Ont \$17,520, H Jerome Ottawa Ont \$17,000, S Kalinowsky Ottawa Ont \$13,500, S Keir Manotick Ont \$13,056, C Lacasse Lucerne Que \$17,192, J P Lavigne Trois Rivières Que \$4,987, M Lay Ottawa Ont \$11,268, J M Lemire Lucerne Que \$12,500, M Marchioli Ottawa Ont \$5,566, E Tanner Nahrgang Toronto Ont \$2,400, B O'Brien Ottawa Ont \$3,837, M Ouellette Ottawa Ont \$4,420, J Palendat Winnipeg Man \$3,612, R Paradis Ottawa Ont \$2,836, M Peepre Ottawa Ont \$6,740, A Rae Ottawa Ont \$15,550, D R Richardson Ottawa Ont \$12,684, M Rioux Ottawa Ont \$5,000, R L Stewart Ottawa Ont \$20,504, J Varley Ottawa Ont \$2,632, T West Ottawa Ont \$9,000, I Yanover Ottawa Ont \$3,570.

Data Processing Services \$5,135.

Hospitality Services \$10,042.

Secretarial Services \$8,960—Officer Overload Co Ltd Ottawa Ont \$2,870.

Security Services \$1,797.

Other Types of Services \$8,140.

Medical Research Council

Accounting Services \$4,600—Government of Canada—Department of Supply and Services Ottawa Ont \$4,600.

Consulting Services \$40,030—Government of Canada—Department of Supply and Services—Bureau of Management Consultants Ottawa Ont \$3,900, G S Beagrie Toronto Ont \$2,500, M Beaulieu Ottawa Ont \$2,500, H B Dinsdale Kingston Ont \$3,000, C R Marchand Montreal Que \$4,500, University of Ottawa Ottawa Ont \$21,130, G R Williams Toronto Ont \$2,500.

Other Types of Services \$12,899.

NATIONAL REVENUE

Customs and Excise

Accounting Services \$14,161—Government of Canada—Department of Supply and Services Ottawa Ont \$14,130.

Armoured Car Services \$3,416—Brinks Canada Ltd Toronto Ont \$2,198.

Awards to Informants \$10,202.

Data Processing Services \$44,410—Automation Centre of Ottawa Ltd Ottawa Ont \$4,553, Cover-All-Computer Services Ltd Toronto Ont \$2,215, Datacap Ltd Ottawa Ont \$30,545.

Health Units and Nursing Counselling Services \$38,278 — Government of Canada — Department of National Health and Welfare Ottawa Ont \$38,278.

Hospitality Services \$7,717.

Legal Fees \$68,045—Des Rivières Choquette Rioux Paquet Goodwin and Vermette Quebec Que \$2,725, William Trotter Vancouver BC \$2,723.

Miscellaneous Services \$63,246—Canadian High News Ltd Toronto Ont \$8,975, DOT Personnel Services Toronto Ont \$3,140, Government of Canada—Department of Transport Ottawa Ont \$16,667 Inter-Canada Advertising Agency Montreal Que \$9,206.

Professional Consultant Services \$75,844—Joel Bell Montreal Que \$25,550, Bureau of Management Consulting Ottawa Ont \$2,220, R W Evans Associated Ltd Downsview Ont \$3,579, A W Hood Toronto Ont \$8,603, Katcard Systems Consultants Ltd Ottawa Ont \$10,095, Management Concepts Ltd Scarborough Ont \$13,802, Dr E Schindler-Rainman Los Angeles Cal USA \$3,343.

Protection Services \$91,185—Canadian Corps of Commissioners Ottawa Ont \$55,310 and Toronto Ont \$5,059, Security Agency Inc Cornwall Ont \$9,464.

Special Cleaning Services \$73,810—Bert Amos Abercorn Que \$2,400, A F Eden Aldergrove B C \$3,080, W R Gibbard Trail B C \$2,881, Jules L'Esperance Hemmingford Que \$2,040.

Training and Educational Services \$180,693—Berlitz School of Languages London Ont \$31,203, Government of Canada—Public Service Commission Ottawa Ont \$69,550, Institut Culturel—Linguistique Montreal Que \$35,389.

NATIONAL REVENUE—*Concluded*

Taxation

Accounting Services \$8,912—MacDonald Currie & Co Toronto Ont \$3,875, Price Waterhouse & Co Toronto Ont \$4,792.

Appraisal and Valuation of Property \$192,782—Government of Canada—Department of Veterans Affairs Ottawa Ont \$159,394, Communauté Urbaine de Quebec Quebec Que \$2,079, North Leonard & Associates Ltd Montreal Que \$3,200.

Armoured Car Services \$29,248—Brinks Canada Ltd Montreal Que \$22,803, Loomis Vancouver B C \$3,120, Wells Fargo Armoured Express Ltd Toronto Ont \$3,325.

Bank Charges for Ownership Certificates \$73,021—Canadian Imperial Bank of Commerce \$12,414, Bank of Montreal \$12,326, Bank of Nova Scotia \$5,367, Banque Canadienne Nationale \$7,648, Provincial Bank of Canada \$15,957, The Royal Bank of Canada \$13,826, The Toronto Dominion Bank \$5,287.

Building Protection Services \$402,516—British Columbia Corps of Commissioners Vancouver B C \$13,449, Ottawa Ont \$374,280 and Quebec Que \$12,646.

Consulting Services \$218,136—Blaney Pasternak Smela Eagleson & Watson Toronto Ont \$9,250, Clarkson Gordon & Co Toronto Ont \$3,333, Government of Canada—Department of Supply and Services Ottawa Ont \$20,666, Kates Peat Marwick & Co Toronto Ont \$68,357, McDonald Currie & Co Toronto Ont \$2,100, Mutual Life Assurance Co Waterloo Ont \$9,042, Price Waterhouse & Co Toronto Ont \$22,250, Raymond Chabot Martin Paré & Associés Montreal Que \$7,167, M Rumack Toronto Ont \$8,333, S D I Associates Toronto Ont \$26,410, Stevenson & Kellogg Ltd Toronto Ont \$6,954, R M Stewart Vancouver B C \$3,900, Stikeman Elliott Tamaki Mercier & Robb Montreal Que \$3,750, Thomson Rogers Toronto Ont \$4,444, Wahn Mayer Smith Creber Lyons Torrance & Stevenson Toronto Ont \$10,250, H H Wright Toronto Ont \$2,875.

Court Costs \$124,959—Government of Canada—Department of Justice Ottawa Ont \$88,624, F Clyde Lendrum King City Ont \$3,104, Stikeman Elliott Robarts & Bowman Toronto Ont \$10,052, Vanwest Logging Co Ltd Vancouver B C \$5,803.

Court Reporting Services \$30,993—Government of Canada—Department of Justice Ottawa Ont \$3,962, Capital Verbatim Reporting Co Ltd Ottawa Ont \$4,330, A C Devenport Toronto Ont \$4,165, Nethercut & Co Ltd Toronto Ont \$3,280.

Data Processing Services \$56,813—On Line Software Inc Hackensack N J USA \$29,172, S D I Associates Toronto Ont \$2,635, IP Sharp Associates Toronto Ont \$2,341, Systems Dimensions Ltd Ottawa Ont \$22,486.

Health Units and Nursing Counsellor Services \$46,000—Government of Canada—Department of National Health and Welfare Ottawa Ont \$46,000.

Installation Services \$2,568—Maritime Warehousing & Transfer Halifax N S \$2,568.

Legal Expenses \$20,012—Government of Canada—Department of Supply and Services Ottawa Ont \$8,327.

Legal Fees \$219,991—W James Anderson Calgary Alta \$3,422, P J Burns Kirkland Lake Ont \$2,940, Andre Couture Rouyn Que \$2,005, Estey Robertson Muzyka Beaumont Barton & Bell Saskatoon Sask \$3,859, J E Fitzpatrick Peterborough Ont \$2,635, R J Flin London Ont \$3,525, P Furlong Windsor Ont \$2,711, Jean Galipeault Quebec Que \$2,126, Hugh B Geddes Windsor Ont \$2,278, R Goodwin Quebec Que \$3,204, R Goss Calgary Alta \$3,335, John G Harding London Ont \$3,451, R B Hutchison Victoria B C \$8,094, P J McCaffery Calgary Alta \$2,688, McCarthy & McCarthy Toronto Ont \$9,245, Beecher E Menzies Clinton Ont \$3,120, Andre Morin Chicoutimi Que \$2,009, Pierre J Mousseau Edmonton Alta \$2,730, Bruno J Pateras Montreal Que \$2,024, Paul Rouleau Cornwall Ont \$2,420, Michael St Hilaire Quebec Que \$2,277, Jean-Claude Sarrazin Hull Que \$2,310, J Q C Sedgwick Toronto Ont \$5,000, David B Sparkes Labrador City Nfld \$2,346, W S Stayshyn Hamilton Ont \$2,924, Stikeman Elliott Robarts & Bowman Toronto Ont \$20,000, W B Williston Toronto Ont \$3,088.

Messenger Service \$26,056—Canadian Corps of Commissioners Ottawa Ont \$26,056.

Microfilm Services \$27,230—Government of Canada—Public Archives Ottawa Ont \$27,230.

Photographic Services \$16,539—Government of Canada—Department of National Defence Ottawa Ont \$4,058 and Canadian Government Photo Center Ottawa Ont \$3,888.

Reporting Services \$39,422—The Hooper-Holmes Bureau Inc Basking Ridge N J USA \$3,208, Retail Credit Company of Canada Toronto Ont \$24,732, Teela Abstracts Toronto Ont \$3,362.

Secretarial and Office Services \$4,805—Office Overload Co Ltd Ottawa Ont \$4,805.

Sheriff's and Bailiffs' Fees \$21,675—Linteau & Linteau Montreal Que \$6,278.

Social Insurance Number Service \$462,000—Government of Canada—Unemployment Insurance Commission Ottawa Ont \$462,000.

Training and Educational Services \$512,409—The Berlitz School of Languages Ottawa Ont \$80,409, Government of Canada—Public Service Commission Ottawa Ont \$110,330, Canadian Institute of Chartered Accountants Toronto Ont \$2,400, Commonwealth Holiday Inns of Canada London Ont \$8,776, Control Data Education Institutes Willowdale Ont \$3,150, Institute Culturel Linguistique Montreal Que \$38,787, Network for Developing Organizations Inc Montreal Que \$2,866, Sun Valley Hotel Suisse St Adèle Que \$12,871.

Other Services \$157,608—Government of Canada—Department of Supply and Services Ottawa Ont \$71,881, Sony of Canada Ltd Toronto Ont \$9,982, Traduco Ottawa Ont \$2,860.

PARLIAMENT

House of Commons

Computer Services \$26,009—Queen's University Kingston Ont \$22,049, University Computer Canada Ltd Don Mills Ont \$3,960.

Other Types of Services \$40,018.

PARLIAMENT—Concluded**Library of Parliament**

Computer Services \$5,309—Queen's University Kingston Ont \$5,309.

Other Types of Services \$13,722.

POST OFFICE

Commissionnaire Services \$425,366—Barnes Security Services Ltd Vancouver BC \$13,095, BC Corps of Commissionnaires Vancouver BC \$28,949, Canadian Corps of Commissionnaires Ottawa Ont \$382,102.

Consultants—Management and Services \$1,151,498—A D G A Ottawa Ont \$19,598, D Bartlett Ottawa Ont \$3,000, Berlitz School of Languages Ottawa Ont \$5,615, Bio-Research Laboratories Ltd Pointe Claire Que \$10,568, D Bowles Ottawa Ont \$10,474, J B Brown Ottawa Ont \$27,950, D E Cameron Ottawa Ont \$19,634, Capital Guard Service Ltd Ottawa Ont \$2,616, Clarence H Johnson Montreal Que \$24,041, Cole Sherman & Associates Ltd Willowdale Ont \$19,271, Computing Devices of Canada Ottawa Ont \$44,600, Datacap Ltd Ottawa Ont \$11,199, Data Logic Canada Ltd Ottawa Ont \$8,015, Government of Canada—Labour—Information Canada Ottawa Ont \$9,523; National Defence—Defence Construction (1951) Ltd Ottawa Ont \$43,254; Department of National Health and Welfare Ottawa Ont \$199,070 and Department of Supply and Services—Central Travel Service Ottawa Ont \$2,186, Deltak Inc Schiller Park Ill USA \$9,268, Designs (JB) Ltd Montreal Que \$3,000, Electro Mech Co Ottawa Ont \$18,375, E Galambos Ottawa Ont \$3,000, Gulf Oil Canada Ltd Toronto Ont \$6,698, Hans Berger Ottawa Ont \$16,494, D Harvey Smith Ottawa Ont \$16,001, Hicks Morley Hamilton Stewart & Storie Toronto Ont \$8,875, Hunter Straker Templeton Toronto Ont \$20,076, Instronics Ltd Stittsville Ont \$52,295, International Surveys Ltd Montreal Que \$27,400, I T T Canada Ltd Guelph Ont \$15,170, John DeVisser Toronto Ont \$2,016, John R Wood Ottawa Ont \$17,183, Ken Rodmell Toronto Ont \$2,118, P M Labelle Montreal Que \$19,911, Market Facts of Canada Ltd Toronto \$11,200, S C Nickle Calgary Alta \$3,833, Nicholas Fodor & Associates Ltd Toronto Ont \$18,116, R Overall Ottawa Ont \$5,643, Paul R Crocker & Associates Inc St Bruno Que \$6,655, Potentia Associates Ottawa Ont \$5,858, Price Waterhouse Associates Toronto Ont \$17,781, Rehabilitation Industries Toronto Ont \$11,771, Rab Dedesco Ltd Ottawa Ont \$95,736, Robert Geoffrion Ottawa Ont \$2,400, Robinson Perrin & Associates Ltd Toronto Ont \$8,237, Ray A Mayer & Others Ottawa Ont \$2,177, Samson Belair Riddell Stead Inc Ottawa Ont \$3,540, K P Slack Ottawa Ont \$7,589, Standfield Research Institute Menlo Park Cal USA \$4,900, Stevenson & Kellog Ltd Toronto \$7,180, S W Fraser-Underhill Ottawa Ont \$8,910, University of Ottawa Ottawa Ont \$2,320, Woods Gordon & Co Toronto Ont \$11,781, Miscellaneous \$183,377.

Photographic Services \$125,466—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$9,047, Dominion Wide Photographs Ltd Ottawa Ont \$16,522.

Security Services \$50,284.

Training Courses \$266,103—American Management Association Inc New York NY USA \$4,289, Canadian Management Centre of

Cambridge Montreal Que \$3,190, Camille Lafontaine Montreal Que \$3,379, Centennial College of Applied Arts & Technology Scarborough Ont \$16,200, Computing Devices of Canada Ltd Ottawa Ont \$10,945, Government of Canada—Public Service Commission Ottawa Ont \$57,438, I T T Canada Ltd Guelph Ont \$42,617, Sandy Keir Ottawa Ont \$2,000, Managerial Effectiveness Ltd Fredericton NB \$2,450, Ottawa Civil Service Recreational Association Ottawa Ont \$2,043, Scott Films Ltd Ottawa Ont \$6,409, The Upswing Group Scarborough Ont \$2,250, Touche Ross & Co Montreal Que \$6,095.

Secretarial and Office Services \$22,402—Office Overload Co Ltd Ottawa Ont \$22,402.

Legal Fees \$9,606.

Other Types of Services \$1,580.

PRIVY COUNCIL**PRIVY COUNCIL OFFICE PROGRAM**

Computations and Tabulations \$83,002—Computer Services Bureau Ottawa Ont \$6,852, Contemporary Research Center Ltd Toronto Ont \$5,600, Digital Equipment of Canada Ltd Ottawa Ont \$2,502, Digital Methods Ltd Ottawa Ont \$50,016, Government of Canada—Department of Supply and Services—Printing Operations Ottawa Ont \$9,860, I P Sharp and Associates Toronto Ont \$8,172.

Office Services \$59,317—Bilingual Personnel Ottawa Ont \$2,465, Personnel Pool Ottawa Ont \$8,291, Miss Stacey Personnel Ottawa Ont \$36,862, Victor Comptometer Ltd Galt Ont \$11,699.

Miscellaneous Services \$584,104—University of Alberta Edmonton Alta \$23,793, G Anderson Ottawa Ont \$2,500, J Beetz Montreal Que \$9,000, J D Borrowman Ottawa Ont \$3,529, R Brault Dorval Que \$2,670, R Breton Toronto Ont \$6,043, A Breton Toronto Ont \$18,855, J G Bryden Fredericton NB \$2,000, Canadian Corps of Commissionnaires Ottawa Ont \$142,310, Canadian Pacific Telecommunications Montreal Que \$4,256, S Carter Ottawa Ont \$5,000, M Chetcuti Ottawa Ont \$7,041, EKE Dowe Ottawa Ont \$3,750, J Foote Ottawa Ont \$3,516, General Electric Daytona Beach Fla USA \$7,211, The Great Plains Project Toronto Ont \$113,964, I Head Ottawa Ont \$9,508, International Simultaneous Translation Service Montreal Que \$2,907, R J Jackson Ottawa Ont \$17,803, A Kellett Montreal Que \$2,829, M Lalonde Ottawa Ont \$25,700, S Lauzon Ottawa Ont \$2,380, P Mahoney Ottawa Ont \$5,000, H Major Montreal Que \$2,200, L Major Montreal Que \$4,000, G Manson Ottawa Ont \$6,496, G G D Milne Old Chelsea Que \$17,813, P Nicholosh Ramsayville Ont \$2,025, Press News Ltd Toronto Ont \$3,741, A Scialom Ottawa Ont \$4,355, Scott Films Ltd Ottawa Ont \$6,000, Sorecom Inc Montreal Que \$54,060, Sync Corporation Ltd Montreal Que \$22,125, Systems Research Group Toronto Ont \$3,616, R N Thomas Ottawa Ont \$2,336, R J Vanloon Ottawa Ont \$11,200, H A Wilson Ottawa Ont \$8,800, R Wintrobe Toronto Ont \$2,327, M S Whittington Ottawa Ont \$5,000.

PRIVY COUNCIL OFFICE PROGRAM—INDIAN CLAIMS COMMISSION

Research Contracts \$195,575—Federation of Saskatchewan Indians Prince Albert Sask \$195,575.

PRIVY COUNCIL—Continued

Office Services \$8,074—Manpower Services Ltd Ottawa Ont \$3,417, Office Overload Co Ltd Ottawa Ont \$4,657.

Miscellaneous Services \$95,970—S Calvin Toronto Ont \$2,432, H Goodin Ottawa Ont \$3,422, E Heath Ottawa Ont \$2,200, J P Hoyt Whitehorse YT \$8,000, Hickling Johnson Ltd Toronto Ont \$33,000, D R Lowry New York NY USA \$4,000, K M Lysyk Willowdale Ont \$8,680, G A Mumez Stoney Plain Alta \$3,600, K Norman Saskatoon Sask \$2,860, T Purvis Ottawa Ont \$3,943, R Stewart Ottawa Ont \$15,833, The Yukon Native Brotherhood Whitehorse YT \$8,000.

CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM

Miscellaneous Services \$2,811—A Millar Ottawa Ont \$2,811.

Chief Electoral Officer

Miscellaneous Services \$254,699—Government of Canada—Labour-Information Canada Ottawa Ont \$6,110 and Secretary of State-National Film Board Montreal Que \$110,178, Sorecom Inc Montreal Que \$25,030, Southstar Publishers Limited Toronto Ont \$9,312, Weekend Magazine/Perspectives Montreal Que \$12,292.

Commissioner of Official Languages

Consultant Services \$12,699—M L MacDonald Ottawa Ont \$12,699.

Hospitality Services \$2,569.

Legal Services \$26,064—Magwood Frith Pocock MacDonald O'Callaghan Toronto Ont \$26,064.

Other Business Services \$61,605—M Enright Montreal Que \$2,550, A Guilbeault Quebec Que \$2,550, A Lapointe Ottawa Ont \$5,000, Personnel Bilingue Hull Que \$5,476, Miss Stacey Personnel Ottawa Ont \$43,029, S Tsai-Alarie Ottawa Ont \$3,000.

Research Services \$7,250—Jean Leveille Ottawa Ont \$7,250.

Miscellaneous Services \$21,683.

Economic Council of Canada

Research Services \$389,804—D E Angus Ottawa Ont \$11,250, T M Anh Montreal Que \$8,333, M G Audet Ottawa Ont \$8,918, W F Barnicke Ottawa Ont \$18,333, R Bodkin London Ont \$25,900, A Breton Toronto Ont \$5,400, D M Caskie Ottawa Ont \$12,000, E Cattley Toronto Ont \$14,088, J H Chung Montreal Que \$13,625, N Collins Ottawa Ont \$3,942, P Dale Ottawa Ont \$5,806, R Dauphin Sherbrooke Que \$18,375, R A Drummond Montreal Que \$9,375, Econometric Applications Company Houston Texas USA \$10,000, H E English Ottawa Ont \$2,450, M Forand Montreal Que \$9,389, W D Gainer Edmonton Alta \$2,700, J M Grisdale Ottawa Ont \$3,167, E M Grant Ottawa Ont \$3,331, P G Hebert Montreal Que \$2,000, Historical Services & Consultants Ltd Toronto Ont

\$10,650, Informetrica Limited Ottawa Ont \$33,050, S F Kaliski Kingston Ont \$2,975, S Ker Ottawa Ont \$4,333, F D Lacasse Montreal Que \$2,745, R Lacroix Laval Que \$5,000, P T Lavery Kingston Ont \$10,113, J M Letiche Berkeley Cal USA \$3,000, J C Liu Cambridge England \$8,360, J D May London Ont \$3,840, K May Ottawa Ont \$3,833, M C McCracken Houston Texas USA \$15,525, J R Melvin London Ont \$4,050, K S Murthy Peterborough Ont \$13,500, L Powrie Edmonton Alta \$2,700, J O Raynes Ottawa Ont \$6,292, J J Richter Edmonton Alta \$4,250, J C R Rowley Kingston Ont \$3,500, C Sonnen Houston Texas USA \$14,471, N M Swan Kingston Ont \$17,250, B W Wilkinson Edmonton Alta \$2,550, D A Wilton Kingston Ont \$10,710, R J Wonnacott London Ont \$9,600, P C K Yao Ottawa Ont \$4,750, B A M Young Ottawa Ont \$4,375.

Data Processing Services \$222,027—Computel Systems Ltd Ottawa Ont \$12,804, I B M Canada Ltd Don Mills Ont \$29,904, Government of Canada—Department of Supply and Services Ottawa Ont \$3,604, Systems Dimensions Ltd Ottawa Ont \$175,715.

Public Relations Services \$8,646—John Doherty Ottawa Ont \$8,646.

Miscellaneous Services \$25,471—J A MacMillan Winnipeg Man \$2,321, K H Norrie Edmonton Alta \$2,084, Ontario Department of Labour Toronto Ont \$5,759, I P Sharp Toronto Ont \$5,307, University of Toronto Toronto Ont \$5,000, E F A Wharton Philadelphia Pa USA \$5,000.

Other Types of Services \$121,257.

Public Service Staff Relations Board**STAFF RELATIONS ADMINISTRATION ACTIVITY**

Clerical, Typing and Stenographic Assistance \$4,654—Personnel Pool Ottawa Ont \$3,991.

Legal Services \$2,487—Herridge Tolmie Gray Coyne & Blair Ottawa Ont \$2,273.

Mediation Services \$4,882—Judge N Green Halifax NS \$3,343.

Other Services \$1,138.

Protection Services \$4,512—Government of Canada—Department of Supply and Services Ottawa Ont \$4,512.

Reporting Services \$11,585—Government of Canada—Treasury Board Ottawa Ont \$3,405, B Prowse Reporting Services Toronto Ont \$8,020.

PAY RESEARCH BUREAU

Clerical Typing and Stenographic Assistance \$2,497.

Data Processing Services \$61,098—Automation Centre of Ottawa Ltd Ottawa Ont \$8,797, Systems Dimensions Ltd Ottawa Ont \$51,815.

Other Services \$1,656.

PRIVY COUNCIL—Concluded

Programming Services \$2,400—Softwarehouse Ltd Ottawa Ont \$2,400.

Public Works**ADMINISTRATIVE PROGRAM**

Data Processing Services \$302,087—Alphatext Systems Ltd Ottawa Ont \$22,543, Computel Systems Ltd Ottawa Ont \$58,616, Computer Services Bureau Ottawa Ont \$101,139, Data Logic Canada Ltd Ottawa Ont \$3,697, D C F Systems Toronto Ont \$8,205, Government of Canada—Department of National Revenue Ottawa Ont \$2,438 and National Research Council of Canada Ottawa Ont \$4,980, IBM Canada Vancouver BC \$5,266, SDI Associates Ltd Toronto Ont \$11,224, Softwarehouse Ltd Ottawa Ont \$14,753, Systems Dimensions Ltd Ottawa Ont \$60,915.

Engineering Services \$5,238.

Hospitality Services \$5,675.

Management Consulting Services \$269,881—Babarik P Ottawa Ont \$4,000, Bureau of Management Consulting Services Ottawa Ont \$74,338, Data Logic Canada Ltd Ottawa Ont \$3,920, Duncan D J Ottawa Ont \$23,363, Evans C W Ottawa Ont \$2,889, Hamilton Macrae and Associates Ottawa Ont \$26,050, Kates Peat Marwick & Co Toronto Ont \$30,660, K L Consulting Montreal Que \$4,912, Neil V McEachern & Associates Ottawa Ont \$4,000, Payne R S Ottawa Ont \$3,450, Price Waterhouse Associates Ottawa Ont \$17,704, SDI Associates Toronto Ont \$51,642, Softwarehouse Ltd Ottawa Ont \$12,445.

Other Business Services \$229,547—Acousticon Systems Corp of Canada Toronto Ont \$4,799, Carleton Opinion Research Services Ltd Ottawa Ont \$26,098, Chapman Ottawa Ont \$6,324, Cooper & Beatty Limited Ottawa Ont \$2,237, DOT Personnel Services Toronto Ont \$15,297, Girard L Montreal Que \$2,024, Norton W H Vancouver BC \$3,090, Office Overload Co Ltd Ottawa Ont \$14,524, Personnel Pool Ottawa Ont \$7,771, Miss Stacey Personnel Ottawa Ont \$15,380.

Other Types of Services \$2,662.

Photographic Services \$7,896—Kerr M A Ottawa Ont \$4,913.

Training Education Services \$124,907—Britt L Ottawa Ont \$4,356, Cordier C Ottawa Ont \$4,743, Management Renewal Ltd Ottawa Ont \$2,600.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

Architectural Services \$23,867—C Bernard Montreal Que \$3,785, J Francois Montreal Que \$5,857, M St Georges St Leonard Que \$2,674, St Gelais Tremblay Quebec Que \$3,484.

Data Processing Services \$13,949.

Engineering Services \$158,447—A R A Consultants Montreal Que \$5,080, Canadian Design Services Ottawa Ont \$7,439, R David Montreal Que \$2,384, Integra Planning Ltd Willowdale Ont \$4,200, Robert E Jennings Ottawa Ont \$3,375, Kates Peat

Marwick & Co Toronto Ont \$15,286, A Kauffman & Associates Montreal Que \$11,157, Gordon MacMillan Ottawa Ont \$2,619, J P Paradis St Lambert Que \$5,811, R F Quick Belleville Ont \$5,775, H Roy Associates Montreal Que \$9,208, Revay & Associates Ltd Montreal Que \$4,000.

Legal Services \$2,241.

Management Consulting Services \$13,411—K L Consulting Montreal Que \$3,825, J Weller Toronto Ont \$5,000.

Other Business Services \$94,134—Allard Elevator Montreal Que \$5,249, Capello Audio Electronics Ottawa Ont \$4,265, L Cohen Ottawa Ont \$5,007, D Deveau Ottawa Ont \$4,980, Dupuis & Guertin Montreal Que \$17,188, Government of Canada—Department of Supply and Services—Canadian Government Printing Bureau Ottawa Ont \$2,162 and Labour—Information Canada Ottawa Ont \$2,133, M Hackett Ottawa Ont \$4,980, Innes Inc Montreal Que \$3,310, Le Blanc Montpetit De Broux & Associates Montreal Que \$2,682, Les Services Pam Brossard Que \$2,522, Personnel Pool Ottawa Ont \$3,566, Miss Stacey Personnel Ottawa Ont \$2,656, St Jacques & Mengenaix Montreal Que \$3,515.

Other Real Estate Services \$7,694—J J Hart Halifax NS \$4,792.

Other Types of Services \$4,102.

Photographic Services \$25,453—Dessie Inc Montreal Que \$2,090, Dupont Gingras Inc Longueuil Que \$6,706.

Protection Services \$16,575—Canadian Corps of Commissionaires Ottawa Ont \$16,575.

Training Education Services \$86,869.

ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE

Architectural Services \$98,661—J E Blaney Toronto Ont \$2,040, Bregman & Hamann Toronto Ont \$38,078, J Coriveau Montreal Que \$15,600, J B Designs Ltd Westmount Que \$8,400, N Gillis Toronto Ont \$2,850, Murray & Murray Ottawa Ont \$6,900, Penthouse Studios Ltd Vancouver BC \$2,910, Reid Crowthers & Partners Ltd Edmonton Alta \$2,676, R S & P (Engineers) Ltd London England \$7,613, Schoeler & Heaton Architects Ottawa Ont \$3,449, Sutton & Bell Toronto Ont \$31,021.

Caretaking Services \$9,314,333—See Section 34 for details.

Catering Services \$368,811—C N I B Fort Churchill Man \$368,250.

Contract Bus Services \$35,168—Capital Coach Lines Ottawa Ont \$31,275.

Engineering Services \$337,010—C E Ball and Partners London England \$3,526, Goodkey Weedmark Ottawa Ont \$3,043, Maintech Inc Montreal Que \$2,378, McNeely Lecompte Associates Rockland Ont \$2,102, D J Morris Engineering Halifax NS \$3,000, Rene Richard Hull Que \$7,447, Weiszmann & Associates Winnipeg Man \$2,494.

Legal Services \$11,950.

Management Consulting Services \$1,425—Bureau of Management Consulting Services Ottawa Ont \$3,150.

PUBLIC WORKS—Concluded

Other Business Services \$382,796—M Beaudry St Laurent Que \$9,364, B & M Steamatic Carpet Cleaners Winnipeg Man \$3,640, Campeau Corp Ottawa Ont \$2,771, C Corbeil Laval Que \$8,683, Dinelle Rug & Home Ottawa Ont \$2,876, Dupont Gingras Longueuil Que \$2,947, W J Esopenka Edmonton Alta \$3,480, P Frappier Laval Que \$9,633, G S Garneau Chateaugay Que \$8,142, L Girard Montreal Que \$6,126, Local Government District of Churchill Fort Churchill Man \$4,500, National Protection Services Ottawa Ont \$52,899, Nettoyage Bilodeau Ottawa Ont \$2,293, Personnel Pool Ottawa Ont \$16,201, Sanco Limited Ottawa Ont \$4,197, R Simko Montreal Que \$6,005, Miss Stacey Personnel Ottawa Ont \$11,047, V I P Sales Co Ottawa Ont \$2,995.

Other Real Estate Services \$19,134—M J Casselman Ottawa Ont \$7,621.

Other Types of Services \$1,922.

Photographic Services \$8,138.

Protection Services \$614,704—BC District Telegraph Co Ltd Vancouver BC \$2,366, Canadian Corps of Commissioners Halifax NS \$33,374; Hull Que \$14,823; Montreal Que \$126,102; Quebec Que \$4,863; Arnprior Ont \$23,005; Hamilton Ont \$11,035; Ottawa Ont \$87,480; Toronto Ont \$12,346; Winnipeg Man \$2,573; Edmonton Alta \$20,630 and Lethbridge Alta \$3,860, Columbia Electronic Protection Ltd Vancouver BC \$2,400, Chubb Alarms Ltd London England \$2,329, Dominion Electric Protection Hull Que \$4,239; Montreal Que \$49,280; Mississauga Ont \$3,166 and Ottawa Ont \$81,097, Federal Alarms Ltd Toronto Ont \$2,323, Metropolitan Investigation and Security (Canada) Ltd Fort Churchill Man \$45,873, Universal Alarms Ottawa Ont \$14,442.

Training Education Services \$70,717.

ACCOMMODATION PROGRAM—CAPITAL (See Section 32 for details)

Architectural Services \$793,001.

Caretaking Services \$46,199.

Engineering Services \$6,795,978.

Legal Services \$66,004.

Management Consulting Services \$4,862,023.

Other Business Services \$84,458.

Other Real Estate Services \$92,720.

Other Types of Services \$1,347.

Photographic Services \$21,252.

Protection Services \$72,084.

MARINE PROGRAM—OPERATION AND MAINTENANCE

Engineering Services \$38,782—BC Research Vancouver BC \$2,575, E S Stephenson & Co Saint John NB \$2,747.

Laundry and Dry Cleaning Services \$9,886.

Other Business Services \$3,970.

Other Types of Services \$3,723.

Photographic Services \$3,647.

Protection Services \$26,393—Canadian Corps of Commissioners Esquimalt BC \$26,105.

MARINE PROGRAM—CAPITAL (See Section 32 for details)

Architectural Services \$3,598.

Data Processing Services \$22,118.

Engineering Services \$603,003.

Legal Services \$7,864.

Other Business Services \$10,447.

Other Types of Services \$300.

Photographic Services \$3,404.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—OPERATION AND MAINTENANCE

Catering Services \$41,804—Universal Enterprises Edmonton Alta \$41,804.

Engineering Services \$15,064—Warnock Hersey International Ltd Toronto Ont \$8,392.

Other Business Services \$2,374.

Other Types of Services \$2,040.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—CAPITAL (See Section 32 for details)

Engineering Services \$343,956.

Other Types of Services \$1,204.

Photographic Services \$37,543.

REGIONAL ECONOMIC EXPANSION

Business Services \$671,377—Bilingual Personnel Hull Que \$11,277, Canadian Office Services Montreal Que \$2,195, DOT Personnel

REGIONAL ECONOMIC EXPANSION—*Concluded*

Toronto Ont \$58,328, Dunn and Bradstreet of Canada Ltd Toronto Ont \$15,184, Manpower Temporaries Ottawa Ont \$113,565, Miss Five Hundred Ottawa Ont \$6,553, Miss Stacey Personnel Ottawa Ont \$106,621, Office Extras Toronto Ont \$134,137, Office Overload Co Ltd Ottawa Ont \$66,125, Personnel Pool Ottawa Ont \$85,243, Victor Temporaries Galt Ont \$40,675.

Consultant Services \$1,778,050—ADI Ltd Fredericton NB \$2,899, Alberta Indian Development Edmonton Alta \$12,500, Arbex Forest Development Ottawa Ont \$5,000, Asselin Benoit Boucher Ducharme & Lapointe Montreal Que \$131,719, Atlantic Provinces Economic Council Fredericton NB \$7,500, Aviation Planning Services Ltd Montreal Que \$10,000, Baker G Allan Ottawa Ont \$6,250, Baker WM Scarborough Ont \$27,077, Barrows D Ottawa Ont \$3,150, Bertrand Frank Associates Ltd Montreal Que \$4,000, Boyd John Vancouver BC \$2,000, Bureau of Management Consultants Ottawa Ont \$441,432, Carleton University Ottawa Ont \$4,000, Centre de Recherche et de Développement Economique Montreal Que \$45,814, Centre de Recherche Technique et Economique Montreal Que \$27,646, CERTEC Inc Montreal Que \$22,500, Chatterton Eugene Bedford NS \$35,750, Consultant Group Ltd Saskatoon Sask \$11,826, Côté Duveusart et Associés Quebec Que \$3,000, Demers Jean et Associés Montreal Que \$4,950, Demers Lemieux et Roy Montreal Que \$4,900, B Doern & Associés Ottawa Ont \$7,500, Drummie F R Ottawa Ont \$2,306, Economic Consultants Ltd Charlottetown PEI \$8,513, Economic Research Associates McLean Va USA \$2,723, EIU Canada Ltd Toronto Ont \$14,574, Gauthier Poulin Thériault & Associés Quebec Que \$11,250, Gervason Paul Kings County NS \$2,492, Gibb Graham C Ottawa Ont \$2,250, Girt J L Guelph Ont \$11,069, Government of Canada—Labour—Statistics Canada Ottawa Ont \$2,955 and Department of Supply and Services—Audit Services Bureau Ottawa Ont \$2,200, Hedlin Menzies & Associates Ltd Toronto Ont \$25,884, Hickling-Johnston Ltd Toronto Ont \$8,177, Hill Heather Lac Laronge Sask \$2,774, Inforesults Ltd Toronto Ont \$4,800, Intendes Group Ltd Toronto Ont \$3,000, Intertech Consultants Don Mills Ont \$4,176, Jellicoe Resource Associates Rexdale Ont \$3,500, Kates Peat Marwick Co Toronto Ont \$55,005, Kausser Lowenstein and Meade Ltd Montreal Que \$3,823, Kerri James N Seattle Wash USA \$2,415, Kneiling John New York NY USA \$8,337, JD Koppnaes Engineering Ltd Bedford NS \$7,397, Laboratoire de Recherche Sociologiques Ste Foy Que \$3,754, Lang RS Downsview Ont \$2,427, Langmaid Sidney J Halifax NS \$4,500, Latulippe Prof JG Sherbrooke Que \$4,600, Laurentian Institute for Social and Economic Development Ottawa Ont \$7,450, Macmillan JA Winnipeg Man \$2,500, A Marshall and Associates Montreal Que \$4,000, Mayers Girvan Wellen & Burns Architects Montreal Que \$4,750, McAllister R I Halifax NS \$3,641, Mear A Montreal Que \$4,500, Mettam Wright Associates Halifax NS \$22,950, New Brunswick Research and Productivity Council Fredericton NB \$4,000, Operations Research Industries Ottawa Ont \$11,163, P M Associates Charlottetown PEI \$6,647, Poetske L E Ottawa Ont \$34,337, Potter Dr Calvin C Montreal Que \$3,691, Price Waterhouse Associates Ottawa Ont \$79,516, Professional Development Associates Ottawa Ont \$3,564, Quebec Department of Industry and Commerce Quebec Que \$14,936, Rae James Vancouver BC \$2,282, Raymond Joyal and Associates Montreal Que \$12,000, Redma Associates Ltd Montreal Que \$4,053, Research and Productivity Council Fredericton NB \$14,078, Resource Associates Ltd Fredericton NB \$9,340, Resource Management Consultants Ltd Toronto Ont \$8,065, P S Ross and Partners Toronto Ont \$29,083, Roytenberg M M Lorraine Que \$4,225,

Ruest Gilles Hull Que \$2,900, Samson Belair Riddell Stead Inc Montreal Que \$7,702, Sandwell and Company Montreal Que \$10,000, Scanada Consultants Ltd Halifax NS \$8,150, Seastone Prof D Calgary Alta \$7,786, Stabler Jack C Saskatoon Sask \$11,628, Stevenson & Kellog Ltd Toronto Ont \$25,189, Stiven Sheila R Ottawa Ont \$3,019, Thair Philip J Saskatoon Sask \$2,467, Trimble A Winnipeg Man \$2,015, Urwick Currie and Partners Ltd Toronto Ont \$59,864, Verge Harold Halifax NS \$4,600, R L Walker and Partners Ottawa Ont \$8,690, Warren Robert A St John's Nfld \$2,083, Wood's Gordon and Co Toronto Ont \$33,666, Wright R W Calgary Alta \$4,943.

Data Processing Services \$447,049—Alphatext Ottawa Ont \$17,852, Computel Systems Ottawa Ont \$8,515, Computer Center Advance Regina Sask \$9,539, Computer Services Bureau Ottawa Ont \$6,119, Data Logic Canada Ottawa Ont \$3,600, Government of Canada—Statistics Canada Ottawa Ont \$2,022, IBM Canada Ltd Ottawa Ont \$43,685, Peter E Mason Halifax NS \$2,300, Quasar Systems Ltd Ottawa Ont \$11,562, Systems Dimensions Ltd Ottawa Ont \$254,365, University of Manitoba Winnipeg Man \$2,937.

Engineering Services \$46,374—Associated Engineering Regina Sask \$6,536, Defense Construction Co Ottawa Ont \$3,053, Keith Consulting Engineering Regina Sask \$6,348, Mettam Wright and Associates Halifax NS \$22,700, Pacific Coast Pipe Vancouver BC \$4,379.

Honorarium \$23,161—W Y Smith (Chairman of the Atlantic Development Council) \$5,000.

Photography Services \$277,627—Government of Canada—National Film Board Montréal Qué \$271,322.

Scientific and Research Services \$74,186—Government of Canada—National Film Board Montreal Que \$20,000 and Statistics Canada Ottawa Ont \$16,086, Nova Scotia Research Foundation Dartmouth NS \$20,000.

Miscellaneous \$136,807—Canadian Corps of Commissioners Ottawa Ont \$41,768, W A McKnight Regina Sask \$5,362.

SCIENCE AND TECHNOLOGY

Ministry of State

SCIENCE AND TECHNOLOGY PROGRAM

Training and Educational Services \$3,924.

Protection Services \$24,041—Canadian Corps of Commissioners Ottawa Ont \$24,041.

Consultants Services \$738,372—Jacques Bélanger Hull Que \$4,460, C H Betts Ottawa Ont \$10,920, R A Brennan Ottawa Ont \$3,828, Prof D Brodie Waterloo Ont \$2,025, Pierre Bournival Ottawa Ont \$30,003, Bruce Doern and Associates Ottawa Ont \$8,400, David Dunlop Ottawa Ont \$3,608, T E Clarke Ottawa Ont \$7,572, S Dymond Toronto Ont \$2,175, B P Curley Ottawa Ont \$11,625, Prof B Etkin Toronto Ont \$3,450, F A Edwards Ottawa Ont \$17,358, John Fairchild Ottawa Ont \$4,460, Dr G Francis

SCIENCE AND TECHNOLOGY—Concluded

Waterloo Ont \$4,050, J Ganderton North Gower Ont \$3,210, Dr G Griffiths Vancouver BC \$4,500, Government of Canada—Bureau of Management Consulting Ottawa Ont \$24,673 and Statistics Canada Ottawa Ont \$348,253, Prof B Hogg Winnipeg Man \$3,000, Hudson Institute Croton-on Hudson NY USA \$27,500, G M Kirby Ottawa Ont \$20,441, Dr M L'Abbé Montreal Que \$6,900, P A Lapp Toronto Ont \$3,000, Joseph Menton Ottawa Ont \$5,300, Raymonde Lussier Ottawa Ont \$2,337, F B Ogilvie Ottawa Ont \$10,665, Hayward Computer Corp Ltd Ottawa Ont \$2,402, H E Petch Kitchener Ont \$20,874, G A Porkolab Ottawa Ont \$2,180, Presentation of Canada Ltd Toronto Ont \$3,394, P H Roy Ste Foy Que \$6,600, Scitec Ottawa Ont \$9,300, Marvin Schiff Ottawa Ont \$7,000, A N Sherbourne Toronto Ont \$2,700, B Siegel Ottawa Ont \$3,219, H Leslie Smith Ltd Vancouver BC \$6,150, V Sonnenfeld Ottawa Ont \$3,500, R C Tennyson Toronto Ont \$5,535, G Y Tremblay Montreal Que \$15,750, University of Ottawa Ottawa Ont \$13,750, Undersea Research Ltd Hamilton Ont \$17,080, Ina Warren Ottawa Ont \$8,680, L R Wilson Larrimac Que \$15,167, Woods Gordon and Co Toronto Ont \$3,200.

Other Business Services \$36,076.

Hospitality \$14,930.

Printing Services \$35,311.

Science Council of Canada**OPERATIONS PROGRAM**

Scientific Services \$3,097.

Management Consultants and Contract Research \$390,085—J Amy Ottawa Ont \$3,100, P L Bourgault Sherbrooke Que \$2,650, R W Butler London Ont \$2,000, A D Chambers Vancouver BC \$6,833, Cominco Limited Vancouver BC \$13,424, Commission on Canadian Studies Peterborough Ont \$5,000, The Creative Department Inc Montreal Que \$10,322, L M Dandurand Montreal Que \$2,725, Data Logic Canada Ltd Ottawa Ont \$2,318, J H de Leeuw Thornhill Ont \$6,000, C M Dubois Ottawa Ont \$2,559, M L Edmunds Ottawa Ont \$4,152, J Farley Ottawa Ont \$4,240, P L Farley Ottawa Ont \$3,581, J S Feinberg Ottawa Ont \$2,565, J B French Toronto Ont \$3,000, Y Gagne Ottawa Ont \$2,034, G E Gibbons Ottawa Ont \$2,587, M Gibbons Ottawa Ont \$12,000, I I Glass Toronto Ont \$3,000, W D Guest Ottawa Ont \$3,307, H Inhaber Montreal Que \$2,341, Kenting Limited Calgary Alta \$5,130, J W Kerr Ottawa Ont \$2,083, S Longpre Ottawa Ont \$2,000, I L Madere Ottawa Ont \$3,910, W E McPeake Ottawa Ont \$2,799, J H Milsum Montreal Que \$7,500, W F Mitchell and Co Toronto Ont \$2,000, L T Nadeau-Demers Hull Que \$2,091, L Peterson Ottawa Ont \$6,075, Public Policy Concern Ottawa Ont \$3,000, L D Reid Toronto Ont \$3,800, N M Reid Toronto Ont \$2,000, J C Richer Montreal Que \$4,000, T A Rowe Ottawa Ont \$7,580, B Schroder Montreal Que \$3,000, Scitec Ottawa Ont \$10,173, A M Shaw Ottawa Ont \$8,331, S N Silverman Ottawa Ont \$10,125, P C Stangeby Toronto Ont \$2,000, R C Tennyson Toronto Ont \$3,000, D Thompson Ottawa Ont \$15,333, L M Tremblay Ottawa Ont \$7,709, University McGill Montreal Que \$4,952, University of Montreal Montreal Que \$2,092, University

of Toronto Toronto Ont \$62,526, University of Waterloo Waterloo Ont \$6,910.

Data Processing Services \$2,902—University of British Columbia Vancouver BC \$2,370.

Steno and Clerical Services \$5,881—DOT Personnel Services Toronto Ont \$3,543.

Other Professional Services \$10,307—R Haumont Montreal Que \$2,000, International Simultaneous Translation Service Montreal Que \$4,091, Sir George Williams University Montreal Que \$2,550.

Other Types of Services \$1,625.

SECRETARY OF STATE**ADMINISTRATION PROGRAM**

Training Educational Services \$18,427.

Security Services \$62,274—Canadian Corps of Commissioners Ottawa Ont \$62,274.

Consultants and Contract Research \$188,270—B Appel Montreal Que \$2,000, Break Pain & Watt Ltd Toronto Ont \$10,445, R Francis Ottawa Ont \$4,125, F Howard Ottawa Ont \$14,130, Outreach Incorporated Toronto Ont \$50,000, P S Ross & Partners Ottawa Ont \$53,618.

Data Processing Services \$27,703—Softwarehouse Limited Ottawa Ont \$16,856.

Design and Display Services \$32,106—B & B Marketing Ltd Montreal Que \$6,500, Grapehouse Designers Ottawa Ont \$2,714, Prographis Inc Montreal Que \$6,816, Some Group Ottawa Ont \$4,944.

Research & Surveys \$29,975—Alphatex Systems Ltd Ottawa Ont \$4,624, G A Bernert Ottawa Ont \$6,667, Canadian Bureau for International Education Ottawa Ont \$4,000, A Gordon Ottawa Ont \$2,100, Legendrama Productions Ltd Toronto Ont \$6,193, L Lucas Ottawa Ont \$2,970, S Sanglier Ottawa Ont \$2,730.

Secretarial and Office Services \$64,490—Manpower Business Services Limited Ottawa Ont \$3,463, Office Overload Co Ltd Ottawa Ont \$6,308, Miss Stacey Personnel Ottawa Ont \$26,001, Victor Comptometer Ltd Galt Ont \$24,253.

Hospitality \$24,192.

Miscellaneous Services \$14,844.

BILINGUALISM DEVELOPMENT PROGRAM

Legal Services \$4,480—W L Hoyt Fredericton NB \$4,480.

Training Educational Services \$2,192.

Consultants and Contract Research \$450,325—Centre de Recherches sur l'opinion publique Montreal Que \$51,735, N Morrison Ottawa Ont \$21,012, Government of Canada—Labour Statistics Canada Ottawa Ont \$375,000.

SECRETARY OF STATE—Continued

Secretarial and Office Services \$2,723.

Research and Surveys \$57,265—C Barnes Ottawa Ont \$3,603, Roger Clarke Sorn Ayrshire Scotland \$2,400, Centre de Recherches sur l'opinion publique Montreal Que \$4,990, Mary E Gray Ottawa Ont \$3,224, Gladys Hitchman Toronto Ont \$3,015, Gerald Labossière St Boniface Man \$5,395, Pierre Lalonde Montreal Que \$2,000, Edmond Lanthier Hull Que \$3,000, Le Groupe de la Place Royale Montreal Que \$2,025, Paul Marcel Lemaire St Lambert Que \$4,800, R J Ravault Moncton NB \$6,025.

Hospitality \$2,172.

Miscellaneous Services \$38,035—Paul Fox Toronto Ont \$10,100, W Harry Hickman Victoria BC \$3,600, Leopold Lamontagne Ottawa Ont \$3,675, W F Mackey Quebec Que \$5,175, Yvonne R Raymond Montreal Que \$2,550, Adelard Savoie Moncton NB \$4,125.

ARTS AND CULTURE PROGRAM

Training Educational Services \$2,404.

Consultants and Contract Research \$482,895—A E Design Toronto Ont \$4,700, Government of Canada—Labour—Statistics Canada Ottawa Ont \$95,997, Secretary of State—Canada Council Ottawa Ont \$40,000, Canadian Conference of the Arts Toronto Ont \$15,000, Canadian Facts Company Limited Toronto Ont \$141,000, F E Cochran Ottawa Ont \$5,625, Design Workshop of Toronto Toronto Ont \$23,572, Brian Dixon Toronto Ont \$8,000, Dixon Moore & Associates Toronto Ont \$109,000, Zeld Heller Montreal Que \$8,000, Ralph Hodgson Hull Que \$5,151, Ottawa Hull Hydroplane Club Boucherville Que \$25,000.

Secretarial and Office Services \$4,788—Miss Stacey Personnel Ottawa Ont \$3,258.

Research and Surveys \$149,523—Alberta Theatre Projects Calgary Alta \$2,000, Albert Aviation Ltd Ottawa Ont \$5,000, Antique Automobile Club of Ottawa Inc Ottawa Ont \$4,800, Michael Bond Nobleton Ont \$2,000, Bytown Brass Ottawa Ont \$5,000, Canadian Centennial Choir Ottawa Ont \$2,500, Canadian Craftsmen's Association Ottawa Ont \$5,000, Cinéma-thèque Québécoise Montreal Que \$2,500, Design Workshop of Toronto Toronto Ont \$6,668, Brian Dixon Toronto Ont \$3,000, Dixon Moore and Associates Ltd Toronto Ont \$11,000, Festival des Raftsmen de Hull Inc Hull Que \$10,000, IMG Corporation Montreal Que \$3,500, Michel Lacroix Hull Que \$5,000, Legendrama Prod Ltd Toronto Ont \$3,000, Le Théâtre des Lutins Ottawa Ont \$2,500, Joe Messner Ottawa Ont \$4,430, Ottawa Bicycle Club Ottawa Ont \$3,225, Thomas Shandel Vancouver BC \$2,670, Société de Développement de L'industrie Cinématographique Canadienne Montreal Que \$7,100, David Stevenson Ottawa Ont \$2,700, Marc St Jean Sherbrooke Que \$4,000, Théâtre Aquarius Ottawa Ont \$3,926, Jacques Villeneuve Jonquière Que \$2,220, W Colston Leigh Inc New York NY USA \$3,465, Milton Wright Ottawa Ont \$4,858, Andrea Young Toronto Ont \$3,000, Youth Science Foundation Ottawa Ont \$5,347.

Hospitality \$13,722.

Miscellaneous Services \$66,419—Brian Browne Don Mills Ont \$2,000, Canadian Film Institute Ottawa Ont \$10,000, Hand Chemical Industries Milton Ont \$17,900, Hulse & Playfair Ltd Ottawa Ont \$3,989, National Arts Centre Ottawa Ont \$18,931.

EDUCATION SUPPORT PROGRAM

Training Educational Services \$775.

Consultants and Contract Research \$103,564—J V Henderson Kingston Ont \$4,500, Jean Marie Martin Quebec Que \$9,075, David C Munroe Ottawa Ont \$6,000, Government of Canada—Industry, Trade and Commerce—Statistics Canada Ottawa Ont \$24,000, The Governing Council of the University of Toronto Toronto Ont \$59,990.

Data Processing Services \$48,954—Dataline Systems Ltd Toronto Ont \$48,951.

Secretarial and Office Services \$3,051.

Research and Surveys \$13,353—Raymond Breton Toronto Ont \$3,000, Yves Dubé Quebec Que \$3,900, Jeffrey Holmes Halifax NS \$2,550.

Hospitality \$1,447.

Miscellaneous Services \$965.

TRANSLATION PROGRAM

Training Educational Services \$111,673—Laval University Quebec Que \$24,150, Laurentian University Sudbury Ont \$3,978, Montreal University Montreal Que \$42,341, Ottawa University Ottawa Ont \$30,402.

Consultants and Contract Research \$44,440—H Brilllet Ottawa Ont \$3,943, Bernard Eskenazi Ottawa Ont \$4,308, Pierre Lasserre Ottawa Ont \$2,974, J L Malherbe Ottawa Ont \$4,123, Guy Mirabeau Ottawa Ont \$2,360, Jean M Pelletier Ottawa Ont \$4,308, Hervé Pichon Ottawa Ont \$4,308, Michel Provisor Ottawa Ont \$4,398, D Vois Ottawa Ont \$4,015.

Data Processing Services \$63,537—Automation Centre Ottawa Ont \$23,011, Systems Dimensions Ltd Ottawa Ont \$29,856, Office Overload Co Ltd Ottawa Ont \$2,360.

Interpreters Fees \$119,336—Linda Anderson Montreal Que \$2,875, Harris Coulter Washington DC USA \$2,125, Andrée Francoeur Montreal Que \$2,313, Gerard Gallienne Ottawa Ont \$4,811, Alain Gauthier Ottawa Ont \$6,334, Claude Groenendaal Pointe Claire Que \$2,625, Yun-Lin Ho Winnipeg Man \$8,050, Serge Jacquot Ottawa Ont \$4,640, Mary Jaquith Mount Vernon NY USA \$2,000, Edward Klar Toronto Ont \$2,200, N Kraushaar-Franquet Montreal Que \$2,313, Christine Massieu Vanier Ont \$2,375, Roland Morin Montreal Que \$2,938, Eva Nagy Montreal Que \$3,063, T Nilski-Romer St Eustache Que \$2,188, Valentina Paganuzzi Port Hope BC \$3,400, Nicolas Pervushin Montreal Que \$2,375, Leo Sayn-Wittgenstein Ottawa Ont \$3,812, V Slivitsky Montreal Que \$2,188, Dora Sorell Montreal Que \$7,564, B Tell Clarkson Ont \$2,938, S Trenner Montreal Que \$3,438, Inge Wichmann Washington DC USA \$2,813.

SECRETARY OF STATE—Continued

Translation Fees \$954,141—Actra Translations Ottawa Ont \$7,663, Adga Limited Ottawa Ont \$11,273, Dikran Aganian Outremont Que \$4,602, Armand Alderblum Montreal Que \$2,263, Irène M Arnould Westport Ont \$2,038, Jean Arvis Quebec Que \$14,618, Violet Bamber Calgary Alta \$3,192, Jules Beaugrand-Champagne Montreal Que \$4,216, Bernard Beaupré Richelieu Que \$3,020, G Belkov Ottawa Ont \$4,537, Massue Belleau Laval Que \$3,615, H Bennet Ottawa Ont \$4,026, Berlitz Transactions Toronto Ont \$4,318, Hervé Bernard Sherbrooke Que \$3,086, Robert J Bertrand Montreal Que \$8,000, Bilingual Services Reg'd Ottawa Ont \$7,275, Pier F Bitossi Ottawa Ont \$9,518, Marsha Black Ottawa Ont \$4,708, Warren Black Ottawa Ont \$4,078, A Boch Ottawa Ont \$2,080, Paul Bouchard-d'Orval Montreal Que \$3,861, Madeleine Brault Montreal Que \$4,409, N J Bravo Ottawa Ont \$2,267, Paul F Bruggemann Ottawa Ont \$3,810, Jan Uwe Brunham Chalk River Ont \$4,116, Capital Translations Ottawa Ont \$5,647, Lise Castonguay Hull Que \$6,412, Jan Chambers Ottawa Ont \$4,377, Pierre Chantefort Pointe Claire Que \$6,647, Louise Charbonneau Quebec Que \$7,583, Charlez Translation Ltd Toronto Ont \$2,691, Daniel Chemla Ottawa Ont \$2,530, H George Classen Ottawa Ont \$11,214, M J O Conen Ottawa Ont \$4,555, Corporate Translation Bureau Montreal Que \$15,709, Guy Côté Montreal Que \$3,383, Nancy Côté Outremont Que \$9,141, J P Coty Montreal Que \$6,382, James Watson Cox Ottawa Ont \$10,207, Madeleine de la Jonquière Montreal Que \$2,895, Guy et Hélène Delionnet St Boniface Man \$2,512, Rosario de Varennes Ste Foy Que \$5,975, Neal Donner Vancouver BC \$2,069, Georges Dorval Ottawa Ont \$5,078, Guillaume Dunn Hull Que \$14,026, E O Duyvewaardt Hudson Que \$8,319, Eric Essex Montreal Que \$3,095, Kitty M Finch Mont St Claire Que \$4,268, Huberta Finckenstein Ottawa Ont \$3,738, Guillaîne Fortmann Montreal Que \$2,620, L M Fratta Hamilton Ont \$2,069, Hans M Friend Lafleche Que \$2,423, S W Maj Fritsch Ottawa Ont \$6,299, Robert P Fuhrman Weston Ont \$5,007, Kazue Furuya Toronto Ont \$2,724, Claude Gardell Kempville Ont \$7,220, G B Publicité Montreal Que \$15,286, Henriette Germain Montreal Que \$7,871, James Easton Godkin Ottawa Ont \$5,119, K G Gupta Ottawa Ont \$2,638, G J Harder Ottawa Ont \$7,341, Marianne Harris Ottawa Ont \$2,415, Vera Hayden Ottawa Ont \$3,738, Annegret Henriques Kingston Ont \$3,800, Henry Hindley Ottawa Ont \$4,775, R Hoff Ottawa Ont \$6,042, J Horvath Ottawa Ont \$4,637, Camille Hudon Ottawa Ont \$11,982, Peter Hyde Ottawa Ont \$30,688, M Inaba Montreal Que \$2,729, Inter-Info Conferences Services St Eustache Que \$3,486, I P S T Toronto Ont \$4,232, P M Jangaard Dartmouth NS \$2,351, K Jaworsky Ottawa Ont \$3,693, Yves Jean Centreville NS \$13,312, Miloslav Kalab Ottawa Ont \$2,497, M Kanellos Ottawa Ont \$6,394, Mitsuko Kawasaki Ottawa Ont \$2,417, Olga Kellner Ottawa Ont \$8,884, Anna Kleintert St Hubert Que \$2,595, Otto F Krueger Ottawa Ont \$3,225, M J Kruzynski Ville St Hilaire Que \$8,893, Louise Lacroix Lebrun Ottawa Ont \$3,718, André Lamontagne Ottawa Ont \$7,350, Christian Lapointe Ottawa Ont \$5,952, Marie-Josée Larube Ottawa Ont \$2,465, Luis Latorre Hull Que \$7,529, Legal Translation Services Ottawa Ont \$4,208, Les Traducteurs Médicaux Inc Montreal Que \$3,768, Hugo Levendel Ottawa Ont \$3,530, Leyder Enregistre et Associés Montreal Que \$4,878, Luis Lozano Guelph Ont \$3,461, Vartan A Lucassian Montreal Que \$4,763, E J MacDougall Dundas Ont \$8,212, M A Malecki Ottawa Ont \$3,713, Clare Malles Ottawa Ont \$2,761, Pierre G E Marchal Ottawa Ont \$7,203, John D McIntosh Vancouver BC \$4,346, Douglas H McKenna Valleyfield Que \$5,778, Mhun & Associés Ltée Montreal Que \$4,600, R Suzanne Milne Carp Ont \$2,136, K Fred Mori Ottawa Ont \$3,426, Lucienne Muller Ottawa Ont

\$4,251, Hélène Nantais Ottawa Ont \$3,037, Vladimir N Nekrassoff Ottawa Ont \$25,574, Georges Néry Montreal Que \$9,281, Violet Neville Magog Que \$2,859, Grace Nishimura Ottawa Ont \$2,282, Jozef Nowosielski Montreal Que \$13,849, Francisco M Opisso Ottawa Ont \$3,269, Adrian O'Sullivan Spruce Grove Alta \$2,007, I I Panhuyzen Toronto Ont \$2,262, A Papineau-Coûture Montreal Que \$3,730, Paul Paradis Montreal Que \$4,490, Rudolf Payer Williamstown Ont \$6,733, Jacqueline Pégaz Ottawa Ont \$5,091, Chantal Pirlot Hull Que \$3,777, Ernest Plante Ottawa Ont \$4,800, Jean Marc Poliquin Ottawa Ont \$6,088, Raisa Poretski Ottawa Ont \$3,332, Leroy Poulin Ottawa Ont \$8,710, G O H Poulsen Ottawa Ont \$2,420, Publicité-Services Ltée Montreal Que \$6,426, Jean-Pierre Quirano Montreal Que \$4,028, Manuel Ramallo Ottawa Ont \$2,421, James A Robinson Quebec Que \$2,563, Ruscott Translations Ottawa Ont \$2,153, Janice Sargent Kanata Ont \$6,920, Jean-Louis Schwartz Ottawa Ont \$3,320, K Shimizu Ottawa Ont \$2,883, Sadako Shimizu Toronto Ont \$3,114, H E Sigurd Ottawa Ont \$6,639, H Slowikowski Ottawa Ont \$3,537, J Smeeton Westmount Que \$5,233, G Smirnoff Tenaga Que \$4,135, Patricia O'H Smith Montreal Que \$3,137, T H D Smith Ottawa Ont \$2,997, Elfie Staub Dollard des Ormeaux Que \$3,653, Peter Stevens Rexdale Ont \$3,105, Natalie B Stoddard Ottawa Ont \$6,412, David Su Ottawa Ont \$2,181, Omer Taillefer Ottawa Ont \$2,042, T Tesla Ottawa Ont \$2,676, Tetiana Thorpe Ottawa Ont \$15,846, J W Tomaszewski Ottawa Ont \$5,821, Jaime Torres Ottawa Ont \$5,616, Gina Totti Clencairn Ont \$2,366, Y Toyooka Ottawa Ont \$2,102, Traduco Ottawa Ont \$6,259, Traduction Nautilus Ltée Sillery Que \$16,766, R A Triesselmann Sault Ste Marie Ont \$4,483, Eva Valiquette Ottawa Ont \$2,624, Henry-Paul Vincent Montreal Que \$9,522, Ralph E M Volmer Orleans Ont \$2,249, Margaret Whyte Trois-Rivières Que \$3,160, Barbara Wilgress Ottawa Ont \$2,609.

Secretarial and Office Services \$134,870—Bilingual Personnel Ottawa Ont \$61,443, Ottawa Hull Bilingual Ottawa Ont \$25,712, Miss Stacey Personnel Ottawa Ont \$28,462, Manpower Business Ottawa Ont \$11,842.

Hospitality \$821.

Miscellaneous Services \$2,100.

CITIZENSHIP DEVELOPMENT PROGRAM

Training Educational Services \$15,718.

Consultants and Contract Research \$520,534—W A Armitage Calgary Alta \$8,100, Jonathan Cloud Ottawa Ont \$2,100, Peter Clyne Ottawa Ont \$4,643, Government of Canada—Statistics Canada Ottawa Ont \$16,335, Hanley Walden and Associates Ottawa Ont \$7,800, Freda Hawkins Ottawa Ont \$9,200, William Kurchak Toronto Ont \$3,125, Institut Canadien D'Education des Adultes Montreal Que \$28,705, Gene Lawrence Victoria BC \$7,125, Fred Lazar Toronto Ont \$4,320, Ellen Murray Toronto Ont \$2,321, National Association of Friendship Centres Thunder Bay Ont \$42,500, William Nemtin Vancouver BC \$5,625, Ken O'Bryan Toronto Ont \$9,986, Ontario Institute for Studies in Education Toronto Ont \$18,000, Outreach Incorporated Toronto Ont \$180,745, Marion Porter Ottawa Ont \$2,100, Louis Portugais Montreal Que \$7,125, Queen's University Kingston Ont \$25,000, Survey Research Centre Downsview Ont \$69,979, Town Production Ltd Toronto Ont \$4,000, United Community Service Vancouver BC \$5,000, Université Laval Quebec Que \$25,000,

SECRETARY OF STATE—Continued

William Kurchak Enterprises Inc St Catharines Ont \$8,350,
Anthony Williamson St John's Nfld \$7,500.

Data Processing Services \$82,297—Automation Center Ottawa Ont \$2,302, Computer Services Bureau Ottawa Ont \$4,481, Government of Canada—Department of Supply and Services Ottawa Ont \$10,414, Softwarehouse Ltd Ottawa Ont \$4,384, Systems Dimensions Ottawa Ont \$30,568, Systems Research Group Toronto Ont \$27,350.

Printers Fees \$42,472—Government of Canada—Department of Supply and Services Ottawa Ont \$38,312.

Secretarial and Office Services \$210,503—Automation Centre Ottawa Ont \$2,285, Office Overload Co Ltd Ottawa Ont \$29,939, Miss Stacey Personnel Ottawa Ont \$114,267, Victor Comptometer Ltd Galt Ont \$32,760.

Research and Surveys \$532,555—Alberta Native Communications Society Edmonton Alta \$7,032, Applied Research Assoc Consultants Ltd Montreal Que \$5,000, Judy Aymar Halifax NS \$2,843, Herbert Barbolet North Surrey BC \$13,590, Morris Bartlett St John's Nfld \$2,476, BIRO Inc Ottawa Ont \$15,000, Betty Jean Bone Ottawa Ont \$3,611, Break Pain & Watt Ltd Toronto Ont \$8,060, British Columbia Civil Liberties Association Vancouver BC \$5,000, Alex C Brown Ottawa Ont \$5,870, Christopher James Butler Kelowna BC \$2,880, Carleton Cowan Co Ltd Toronto Ont \$42,900, Centre de Sondage Montreal Que \$4,723, Shirley Chan Tenaga Que \$2,000, Sylvie Chapman Ottawa Ont \$2,696, Jean Chevrier Montreal Que \$4,200, David Cornfield Ottawa Ont \$2,000, Phyllis Cowtan Ottawa Ont \$4,260, Paul Curran Ottawa Ont \$3,740, Edwin R Delong Ottawa Ont \$3,975, Denis Faubert Ottawa Ont \$2,000, Flin Flon Friendship Centre Flin Flon Man \$3,800, John Geffken Kenogami Que \$3,055, Leonce Gerard Alma Que \$2,000, Alyce Gayll Gibson Ottawa Ont \$4,583, Ken Goodwill Ottawa Ont \$3,000, Greater Vancouver Uganda Asian Committee Vancouver BC \$12,000, Sandra Gwyn Ottawa Ont \$3,000, Hamilton Uganda Asian Committee Hamilton Ont \$4,140, Norman Hay Ottawa Ont \$4,350, Gene Himbeault Ottawa Ont \$2,828, Ian Hunter Ottawa Ont \$4,475, Ljuba Antonia Irwin Ottawa Ont \$3,326, Ellen Lynne Jefferies Toronto Ont \$3,600, Linda Johnston Ottawa Ont \$3,200, G Raymond Lapierre Longueuil Que \$3,735, Jean Lavigne Rimouski Que \$2,500, Jack Levy Ottawa Ont \$2,700, Clive Linklater Leap Rapids Man \$2,850, Constance Gail Love Ottawa Ont \$2,800, Anne Mahoney Ottawa Ont \$2,130, S Leonard Mandamin Ottawa Ont \$3,490, Thomas Masters Toronto Ont \$3,750, Don McAlpine Ottawa Ont \$4,450, William McCallum Kingston Ont \$5,100, McGill University Press Montreal Que \$5,000, Phoebe Nahanni Ottawa Ont \$2,425, National Association of Friendship Centres Thunder Bay Ont \$19,000, National Council of YMCA's of Canada Toronto Ont \$3,220, New Canadian Services Uganda Asian Committee Ottawa Ont \$7,000, Roger Obansawin Thunder Bay Ont \$4,500, Ghislain Paradis Rimouski Que \$2,500, Jeff Patterson Ottawa Ont \$2,280, Rheel Plourde Ottawa Ont \$4,950, Prographis Inc Montreal Que \$2,337, Quebec Committee for the Adaptation & Integration of Ugandan Asians Montreal Que \$10,500, Ernest Rafuge Halifax NS \$2,100, Regina Uganda Asian Committee Regina Sask \$2,500, Religious Television Associates Toronto Ont \$15,000, Anthony Richmond Downsview Ont \$5,600, Valerie Rose Ottawa Ont \$4,505, Jocelyne Routhier Alma Que \$2,000, Sarnia Uganda Asian Committee Sarnia Ont \$3,200, Linda Schachter Ottawa Ont \$6,635, Brian Segal Tallahassee Fla USA

\$3,060, Penny Shore Hull Que \$6,300, Osman Siddiqui Ottawa Ont \$3,000, Esmond Smith Ottawa Ont \$10,932, J Daniel Spinner Toronto Ont \$2,000, Claude St Jarre St Thérèse Que \$2,000, Claire Stewart Ottawa Ont \$2,200, Charlotte Strong St John's Nfld \$2,000, Michael Swinwood Ottawa Ont \$2,880, The Canada Consulting Group Toronto Ont \$4,200, Toronto Community Union Project Inc Toronto Ont \$6,250, Maria Jane Touzel Ottawa Ont \$2,088, Uganda Assistance Committee of London London Ont \$4,500, Uganda Committee of Edmonton Edmonton Alta \$6,000, Uganda Committee of Toronto Toronto Ont \$12,000, Union of Ontario Indians Thunder Bay Ont \$5,000, Vancouver Indian Centre Society Vancouver BC \$5,000, John Van Der Raadt Saskatoon Sask \$2,884, Michael Vaughan Kingston Ont \$3,500, Karen White Ottawa Ont \$4,250, Windsor Uganda Asian Committee Windsor Ont \$3,800, Eleonora Wilkinson Ottawa Ont \$2,560, Steven Wilson Toronto Ont \$6,350, Gillet Wingeno Toronto Ont \$3,320, Winnipeg Uganda Asian Committee Winnipeg Man \$7,250.

Security Services \$3,302—Canadian Corps of Commissioners Ottawa Ont \$3,162.

Hospitality \$12,145.

Miscellaneous Services \$3,982.

CITIZENSHIP REGISTRATION PROGRAM

Training Educational Services \$2,383.

Secretarial and Office Services \$27,250—Office Overload Co Ltd Ottawa Ont \$19,894.

Hospitality \$1,600.

Miscellaneous Services \$3,512.

Canadian Radio-Television Commission

Consultant Services \$259,393—Belanger Chabot Nobert Angers et Associés Inc Montreal Que \$4,200, BBM Bureau of Measurements Toronto Ont \$3,800, Bell Canada Montreal Que \$9,446, S Benzekri Ottawa Ont \$8,171, S S Benzekri Ottawa Ont \$8,171, J N Bilodeau Ottawa Ont \$3,150, Bureau d'Informatique et de Recherche Operationnelle Quebec Que \$7,701, H Cantin Quebec Que \$2,100, T A Casey Ottawa Ont \$2,325, J B Clavering Ottawa Ont \$2,036, M Coupal Ottawa Ont \$6,591, L Dion Ottawa Ont \$3,955, H Dumoulin-Tremblay Ottawa Ont \$2,111, S Epstein Montreal Que \$10,500, C J Frank Ottawa Ont \$3,956, S Frenken Ottawa Ont \$3,005, J M Glazner Montreal Que \$3,350, E Gourdeau Boischatel Cte Montmorency Que \$5,750, Imagineering Limited Toronto Ont \$4,750, Kenneth Logan & Associates Montreal Que \$4,200, V M Krapiec Ottawa Ont \$2,147, P Labarre St Bruno Que \$21,575, K J MacDonald Victoria BC \$2,171, V C McCabe Burlington Ont \$2,500, McCarthy & McCarthy Toronto Ont \$12,333, S Moss Toronto Ont \$4,760, R P Piché Ottawa Ont \$2,927, D J R Rowe Ottawa Ont \$3,780, David S Saxe Financial and Systems Consultant Ottawa Ont \$2,125, J Schafer Toronto Ont \$2,485, R Storey Ottawa Ont \$4,700, The Canada Consulting Group Toronto Ont \$49,200, G H Ward & Partners Ottawa Ont \$11,560.

SECRETARY OF STATE—Continued

Legal Services \$86,798—Campbell Godfrey and Lewtas Toronto Ont \$15,695, DuVernet Caruthers Beard and Eastman Toronto Ont \$14,975, Gilbert and Magnan Montreal Que \$6,093, Palmer O'Connell Leger Turnbull and Turnbull Saint John NB \$41,973, Strathy Archibald Seagram and Cole Toronto Ont \$4,592.

Membership Fees \$10,698—BBM Bureau of Measurement Toronto Ont \$10,080.

Protection Services \$4,817—Canadian Corps of Commissioners Ottawa Ont \$4,817.

Reporting Services \$15,905—L A Gillespie Ottawa Ont \$6,108, B Prouse Reporting Services Toronto Ont \$9,797.

Secretarial and Office Services \$65,866—Office Overload Co Ltd Ottawa Ont \$34,360, Ottawa Hull Bilingual Personnel Bilingue Ltée Ottawa Ont \$14,477, Miss Stacey Personnel Ottawa Ont \$17,029.

Training Educational Services \$33,465—Government of Canada—Public Service Commission—Bureau of Staff Development and Training Ottawa Ont \$22,616, Advanced Management Inc New York NY USA \$3,400.

Miscellaneous Services \$35,224—BBM Bureau of Measurements Toronto Ont \$3,650, Orba Information Ltd Montreal Que \$15,239, Tweedy Transfer & Storage Ottawa Ont \$5,628.

National Film Board

Film Makers Fees \$1,491,494—Adca Film Inc Montreal Que \$2,000, A Alexander Montreal Que \$7,872, H Baril Montreal Que \$3,315, G Barnhill Laval Que \$2,750, N Beasse Chateaugay Que \$2,400, R Beauchamp Laval des Rapides Que \$4,054, J Bedard Montreal Que \$6,000, D Bélanger Montreal Que \$5,150, F X Belanger Montreal Que \$5,760, M Belec Montreal Que \$9,564, C Bennett Montreal Que \$6,945, F Berd Montreal Que \$2,695, C Bernier Montreal Que \$3,720, C Berry Vancouver BC \$2,198, C Betournay Montreal Que \$2,790, James Beveridge Associates Ltd Toronto Ont \$3,500, M Bissonnette Montreal Que \$5,900, M Blackburn Montreal Que \$5,765, A Blanchard Montreal Que \$4,687, R Blondin Katevale Que \$3,009, P Bochner Montreal Que \$9,582, R Booth Montreal Que \$2,263, J Morrazin Boucher Montreal Que \$11,175, A Brassard Montreal Que \$2,145, W Brooks Montreal Que \$7,313, R Campbell Boontown NJ USA \$5,430, Canadian Broadcasting Corporation Toronto Ont \$7,750, Canadian Speakers and Writers Toronto Ont \$6,893, M Canell Montreal Que \$3,985, R Capener Montreal Que \$8,872, J Carreau Montreal Que \$2,060, R Carrier Longueuil Que \$2,300, A Carroll Westmount Que \$2,190, F X Chamberland Longueuil Que \$14,900, L Chartier Dollard-des-Ormeaux Que \$12,612, C Gagnon Choquette Montreal Que \$2,535, Cinak Compagnie Cinématographique Ltée Montreal Que \$8,550, Cinera Productions Ltd Toronto Ont \$5,750, L J Comeau Halifax NS \$9,900, Pierre Cornellier Eng Montreal Que \$3,200, M Couturier Montreal Que \$4,350, D Curnick Vancouver BC \$3,200, M A Daemen Montreal Que \$2,925, C M Daniel Montreal Que \$7,785, A Danis Outremont Que \$2,000, E DeBayer Montreal Que \$5,600, L DeErnsted Senneville Que \$2,085, M Delachevrotiere Montreal Que \$4,165, P Demers Chambly Que \$6,845, S Dussault Demers Montreal Que \$5,630, Y Dion Laval Que \$2,750, P Driessen

Montreal Que \$8,300, F Dube Montreal Que \$4,907, J V Dufresne Montreal Que \$17,118, J P Dulude Laval Que \$4,034, C Duquette Montreal Que \$6,452, D Falls Montreal Que \$7,570, Falstaff Films Limited Montreal Que \$13,360, H Fiks Toronto Ont \$2,100, J Finesmith Montreal Que \$11,540, P Foldes Paris France \$2,500, P R Foster Montreal Que \$2,376, H Foulds Vancouver BC \$15,110, D Fournier Longueuil Que \$4,701, G Fournier Montreal Que \$2,000, R Fox Montreal Que \$12,250, Francis Films Enregistre Montreal Que \$2,000, L Fruchtmann Montreal Que \$2,979, S Gabori Montreal Que \$6,161, F Gagne Longueuil Que \$2,916, A Gagnon Montreal Que \$7,440, S Riou Garand Montreal Que \$2,160, V Gauthier Montreal Que \$9,783, Gemini Productions Limited Westmount Que \$9,100, S Gervais Outremont Que \$5,508, S Giguere Montreal Que \$8,671, H Girard Outremont Que \$3,883, P Gness Vercheres Que \$2,140, J P Goulet Ste Therese Que \$2,239, N Gregoire Montreal Que \$6,000, G Groulx St Antoine sur Richelieu Que \$4,100, Luce Guilbault in Trust Montreal Que \$14,150, M H Guillemin Montreal Que \$3,800, N Hamann Montreal Que \$3,200, G Hardy St Léonard Que \$8,932, J D Hargraves Teddington Middlesex England \$5,500, J G Harris Glen Robertson Ont \$6,700, P Hearn Montreal Que \$9,720, M Hebert Montreal \$15,900, D Henaut Montreal Que \$13,975, Andre J Herman Registered Montreal Que \$3,250, D Hiscov Vancouver BC \$5,160, S Humble St Laurent Que \$12,550, In Media Inc Montreal Que \$5,418, C Israel Montreal Que \$2,987, J Jacob Ile d'Orleans Que \$6,800, C Jobin Montreal Que \$3,055, V Jobin Montreal Que \$2,757, J P Joutel Montreal Que \$2,300, J Kasma St Marcel sur Richelieu Que \$6,800, G Kennedy Montreal Que \$9,000, J Kirkpatrick West Vancouver BC \$8,481, A Kitzanuk Montreal Que \$6,065, J Klein Montreal Que \$8,000, J Kramer Montreal Que \$12,750, F Labonte Montreal Que \$3,404, C Labine Vancouver BC \$2,379, M Lampell Bloomsbury NJ USA \$7,000, C Langlois St Luc Que \$5,940, P Lasry Montreal Que \$15,365, F Lazarus Montreal Que \$3,000, C Leaf Winchester Mass USA \$3,700, S Leblanc St Leonard Que \$10,707, J Leclerc Tracy Que \$3,235, M Leclerc Vaudreuil Que \$4,897, J Lecours Montreal Que \$3,600, A Leduc Montreal Que \$5,750, S Legendre Montreal Que \$2,000, J Lerman Montreal Que \$5,930, B Letourneux Montreal Que \$2,600, J Long Vancouver BC \$2,000, B Low Montreal Que \$3,000, H Lubin Montreal Que \$2,205, L Lupien Ste Adèle Que \$5,400, E MacAuley Ile Perrot Que \$10,254, I MacCormack Montreal Que \$12,939, B MacKay St Andrews East Que \$10,346, D McKay Vancouver BC \$3,250, E Magor Vancouver BC \$2,455, P Maheu Montreal Que \$4,536, F Mankiewicz Montreal Que \$3,500, B Martin Toronto Ont \$3,000, D R Martin Vancouver BC \$2,868, J K Martin Charlottetown PEI \$4,950, W Mason Old Chelsea Que \$17,433, A Melançon Montreal Que \$7,766, H Michel Montreal Que \$3,300, Mont Royal Synchro Inc Montreal Que \$2,335, R Morellec Montreal Que \$2,370, J P Morin St Lambert Que \$2,550, Multiscreen Corporation Ltd Galt Ont \$5,575, A Murray Montreal Que \$5,460, A J Neidick Montreal Que \$5,180, D Newman Vancouver BC \$4,350, L Nirenberg Montreal Que \$5,024, I Nold Montreal Que \$2,180, W Nold Boucherville Que \$10,225, G Novak Montreal Que \$6,499, A Obomsawin Montreal Que \$13,102, Onix Films Inc Montreal Que \$4,500, R Orioux Vancouver BC \$5,065, S A Paterson Vancouver BC \$3,725, I J Pedlar Hornby Island BC \$4,450, R Petit Montreal Que \$11,300, Julio Piedra Make Up Eng Montreal Que \$8,600, K Pindal Ste Dorothée Que \$9,250, B Pojar Prague Czechoslovakia \$6,100, J Potterton Montreal Que \$7,652, H Powell Vancouver BC \$4,500, P Pre St Alexis des Monts Que \$3,600, E Prinn Outremont Que \$12,200, Les Productions Françaises Inc Montreal Que \$3,865, P Raymond Montreal Que \$11,500, N Read St Andrews East Que \$2,605, J Reeve Kingston Ont \$2,640, Ernest Reid Films Montreal Que \$3,500, S Relgic Burnaby BC \$3,253, P Renaud

SECRETARY OF STATE—Continued

Pierrefonds Que \$2,950, B Richardson Montreal Que \$14,100, B Rivard Montreal Que \$3,386, S Robertson Montreal Que \$9,407, J Rousseau Montreal Que \$2,760, M Safdie Montreal Que \$2,500, F Saia Montreal Que \$5,750, G Sarault Montreal Que \$3,438, T Schioler Montreal Que \$7,735, A A Schwartz Montreal Que \$9,550, L Seligman Montreal Que \$3,020, G Senecal Montreal Que \$3,360, Al Sens Animated Cartoons Vancouver BC \$5,050, T Shandel Vancouver BC \$4,850, N Shapiro Montreal Que \$2,458, R Shapley Montreal Que \$6,768, J N W Smith Hudson Heights Que \$16,667, D Saint Denis St Lambert Que \$2,200, C Stevens Montreal Que \$6,400, J Strasberg Richelieu Que \$12,446, Synchro Quebec Ltee Montreal Que \$7,014, J Taylor Vancouver BC \$14,390, Tele Montage Inc Montreal Que \$3,405, A Theberge Montreal Que \$5,500, J Senecal Theberge Montreal Que \$2,325, G Therien Montreal Que \$4,500, A Thibault Montreal Que \$5,000, G Thomas Montreal Que \$8,208, P Turgeon Outremont Que \$8,000, S Vachon Montreal Que \$10,947, J Van Lamsweerde Montreal Que \$3,000, P Veilleux Montreal Que \$3,000, D Viens Montreal Que \$2,850, F L Wagner Westmount Que \$7,587, A G Walker Montreal Que \$6,500, R C Watson Vancouver BC \$2,400, R Webber Montreal Que \$11,700, J Weldon Montreal Que \$9,789, T Westman Outremont Que \$6,928, P Whalley Morin Heights Que \$7,050, D Wilson Montreal Que \$15,970, S Wilson Vancouver BC \$4,960, Zolov Productions Inc Montreal Que \$20,800.

Performers Fees \$341,038—E Auger Montreal Que \$2,974, D Balser St Mary's Ont \$5,298, L Berry Vancouver BC \$3,222, J Bilodeau Montreal Que \$2,310, J Burroughs Toronto Ont \$5,780, G Campbell Vancouver BC \$2,356, Y Canuel Montreal Que \$2,179, A Cartier Montreal Que \$2,614, F Collin Montreal Que \$5,223, P Curzi Montreal Que \$5,347, D Drouin Ville D'Anjou Que \$2,776, A Garneau Montreal Que \$4,373, J Godin St Hilaire Que \$10,700, P Haxworth Vancouver BC \$4,228, M Hollaway Dollard des Ormeaux Que \$2,412, K James Toronto Ont \$2,431, D Kalman Palm Beach Fla USA \$3,153, M Kane New York NY USA \$4,104, M Lancot Montreal Que \$3,112, J Lapointe Montreal Que \$5,300, G Lecuyer Montreal Que \$2,338, M Lepage Montreal Que \$2,600, M Magny Montreal Que \$2,846, M Maunsell Vancouver BC \$4,954, M Mercure Montreal Que \$2,223, P Nadeau Montreal Que \$2,625, G Parkes Scarborough Ont \$3,968, B Picard Montreal Que \$2,690, R Raxlen Ormstown Que \$2,418, G Rowan Toronto Ont \$2,054, M Sabourin Beloeil Que \$13,089, D Scanlan Montreal Que \$2,196, G Thauvette Ile Perrot Que \$3,303, Y Thiboutot Montreal Que \$3,186, G Vigneault Montreal Que \$7,000, S Webster Toronto Ont \$2,203.

Musicians Fees \$125,327—Pierre F Brault Inc Montreal Que \$9,418, F Cousineau Montreal Que \$2,006, J Cousineau Montreal Que \$5,665, L Cousineau Montreal Que \$2,866, L Crosley Low Que \$3,974, R Leroux Longueuil Que \$2,454, Productions Garou Inc Montreal Que \$3,500, Productions François Dompiere Inc Montreal Que \$9,980, N Roger Laval Que \$2,333, T Simonic Zagreb Yugoslavia \$2,500.

Photographers Fees \$241,463—D R Anderson Richmond BC \$2,535, S Beauchemin Rosemont Que \$5,385, C Beaugrand St Hilaire Que \$6,290, G Birrell Pointe Claire Que \$2,111, J Blain Montreal Que \$4,250, R Boucher Pont Viau Que \$9,199, W G Bradley Jr Saint Laurent Que \$2,427, J M Brosseau Laval Que \$6,826, R Bujold Laval Que \$6,228, Roger Cadieux Eng Montreal Que \$8,588, D Caulfield Saint Laurent Que \$11,954, J Charron Ste Dorothée Que \$12,354, Jacques Chevigny Eng Joliette Que \$3,130, A Clavier Montreal Que \$12,550, A T Conrad Montreal Que \$3,011, A

Corneau Jonquiere Que \$2,560, Louis Daoust Eng Brossard Que \$11,475, M Drolet Montreal Que \$4,648, B Goussard Outremont Que \$7,062, E Haley Dorval Que \$4,824, T Holleywell Vancouver BC \$2,198, B Lapointe Montreal Que \$4,564, M Larocque Montreal Que \$2,583, Claude Lefebvre Eng Montreal Que \$6,360, S Malovecho Montreal Que \$7,278, L Marchand Montreal Que \$3,624, R Marcoux Montreal Que \$3,540, J C Matte Montreal Que \$2,382, K O'Connell Montreal Que \$7,249, J Paquette Longueuil Que \$3,252, J M Roussy Montreal Que \$3,889, J W Sawyer Electric Inc St Hyacinthe Que \$3,790, D Scott Mapleridge BC \$3,355.

Consultants and Researchers Fees \$207,770—Y Boulanger Longueuil Que \$12,600, D Brittain Westmount Que \$2,100, G Budner Montreal Que \$14,900, M Dansereau Montreal Que \$8,300, M Duckworth Montreal Que \$12,015, L Durand Montreal Que \$11,715, D Eber Montreal Que \$3,000, M Gauthier Montreal Que \$8,250, M F Gelinas St Lambert Que \$4,140, Gemini Productions Limited Westmount Que \$3,100, F J Hyder Thunder Bay Ont \$6,424, J P Lefebvre Montreal Que \$2,500, M Mitchell Cornwall Island Ont \$10,218, N J Pappas and Associates Montreal Que \$2,104, C Pinney Vancouver BC \$5,288, Potterton Productions Inc Montreal Que \$5,300, H Poulin Montreal Que \$8,500, M Saldanha Montreal Que \$10,420, H H Schwartz Roxboro Que \$2,730, D M Smith Barrhead Alta \$7,525.

Other Services Fees \$1,016,996—W Aellen Vancouver BC \$2,760, P Albert Dorval Que \$2,443, L Archambault Montreal Que \$10,866, Atlantic Films Ltd Montreal Que \$2,411, P Baich Beaconsfield Que \$2,000, I Ball Montreal Que \$10,500, H Barash Montreal Que \$8,245, G Bardsley Thunder Bay Ont \$7,525, J Beaudoin Montreal Que \$5,854, J Benoit Montreal Que \$6,125, J Bernard St Nicolas Que \$2,700, J L Beviere Montreal Que \$2,137, Brais Frigon Hanley Brett and Minty Ottawa Ont \$18,617, Canadian Corps of Commissioners Montreal Que \$119,523, A Canadian Cornwall Island Ont \$6,337, K Carter Pointe Claire Que \$2,763, B Charlie Cornwall Island Ont \$6,151, C Cote Quebec Que \$2,700, G Crawford St Jean Que \$5,000, R W Davidson Edmonton Alta \$2,385, C D'Ath Waterloo Ont \$3,900, J G Desaulniers Montreal Que \$2,200, Deutsches Film Zentrum E V Bonn Germany \$7,118, J Devisser Toronto Ont \$2,000, P Devroede Montreal Que \$9,315, M Dion Pointe aux Trembles Que \$2,607, J B Domville Montreal Que \$13,543, A Dory Montreal Que \$2,900, M J Doucet Ottawa Ont \$2,595, L Drolet Montreal Que \$3,960, J Eglington Vancouver BC \$9,000, M Faubert Val David Que \$7,675, First International Film Festival on the Human Environment Ecole Polytechnique Montreal Que \$20,000, Les Films Prisma Inc Montreal Que \$10,920, J P Forest Montreal Que \$2,185, C Forget Montreal Que \$9,582, M Gagne Montreal Que \$2,500, S Giroux Montreal Que \$7,824, J A Gowe Ottawa Ont \$7,317, Ted Grant Photography Limited Ottawa Ont \$2,042, M Guernon Montreal Que \$3,765, R Hache Bathurst NB \$2,325, R Hill Dorval Que \$5,025, D Horan Vancouver BC \$4,200, F Jobin Montreal Que \$2,000, Paul A Joncas Incorporee Montreal Que \$2,814, E Karnick Toronto Ont \$3,000, L Laliberte Ottawa Ont \$14,785, J P Lamande Magog Que \$3,575, M Larocque Montreal Que \$5,960, G Lazore Montreal Que \$6,337, Les Ailes du Nord Ltee Sept Iles Que \$4,079, B Littlejohn Toronto Ont \$2,429, D MacPherson Ottawa Ont \$7,500, T McCutcheon Scarborough Ont \$2,200, C Malenfant Montreal Que \$8,376, R Malenfant Montreal Que \$2,986, G Martin Montreal Que \$3,325, J P Masse Montreal Que \$12,912, J P Masse Montreal Que \$2,550, J Max Montreal Que \$3,500, Henry Mintzberg Ltd Montreal Que \$4,700, M Mongeau Montreal Que \$2,170, E Nagy Montreal Que \$3,250, C Oberdorf Toronto Ont \$2,550, D O'Connell Dollard des Ormeaux Que

SECRETARY OF STATE—Continued

\$3,950, Office Overload Co Ltd Montreal Que \$8,342, Z Olejniczak Montreal Que \$7,600, H Ouvrard Montreal Que \$2,570, N J Pappas and Associates Montreal Que \$4,696, M Patenaude Montreal Que \$5,380, F Perron Ste Dorothee Que \$4,284, Personnel Pool Ottawa Ont \$5,110, B Petawabano Montreal Que \$6,526, Phillips Security Agency Inc Montreal Que \$13,700, L Portugais Montreal Que \$4,800, A Rederow Cornwall Ont \$6,338, Reeson Dimson and Smith Limited Toronto Ont \$3,121, J Reeves Toronto Ont \$2,300, R Robesco Ville D'Anjou Que \$2,700, A Romanovsky Ottawa Ont \$19,325, W Rybczynski Pointe du Moulin Que \$2,100, S Scott Westmount Que \$2,175, M Semak Rexdale Ont \$5,550, Services Audio Vision Inc Montreal Que \$4,190, B Simpson St Sauveur des Monts Que \$12,775, Sorecom Inc Montreal Que \$2,138, Soundview Productions Victoria BC \$3,310, H Sutherland Deep River Ont \$5,430, Alan Swabey and Co Montreal Que \$2,355, P Thorvaldson Toronto Ont \$10,000, G Toole Montreal Que \$4,850, Trans Canada Display Inc Montreal Que \$2,851, F Trempe Pierrefonds Que \$2,313, M Trim Ottawa Ont \$4,250, Université de Montreal Montreal Que \$7,667, D Vachon Montreal Que \$10,651, N Walter Toronto Ont \$2,000.

Contracted Films Fees \$969,257—Canada Ako Productions Ltd Toronto Ont \$44,195, Cal Film Productions Ltd Halifax NS \$4,842, The Canadian Advertising Advisory Board Toronto Ont \$30,000, Canawest Master Films Ltd Calgary Alta \$2,800, Carleton Productions Ltd Ottawa Ont \$2,621, Chetwynd Films Ltd Toronto Ont \$13,785, Crawley Films Limited Ottawa Ont \$156,976, Noel Dodds Film Productions Scarborough Ont \$24,877, Editel Productions Ltd Montreal Que \$33,345, Filmwest Associates Limited Edmonton Alta \$38,570, Hereford Films Ltd Ottawa Ont \$6,255, Inter Canada Ltd Montreal Que \$13,223, International Cinemedia Centre Ltd Montreal Que \$111,936, Henning Jacobsen Productions Ltd Toronto Ont \$11,587, Ferguson Jenkins Enterprises Montreal Que \$2,000, McGill Student's Entrepreneurial Agencies Inc Montreal Que \$7,550, Mosaic Films Limited and Crawley Films Limited Ottawa Ont \$3,666, Motion Picture Centre Limited Toronto Ont \$2,580, Multiscreen Corporation Ltd Galt Ont \$55,417, Multivision Films Inc and Look Hear Productions Ltd Montreal Que \$13,110, Gary Nichol Associated Ltd Ottawa Ont \$2,002, Nimbus Productions Ottawa Ont \$34,054, Potterton Productions Inc Montreal Que \$15,200, Les Productions Prisma Inc Montreal Que \$21,092, Programmed Communications Ltd Montreal Que \$11,955, Projex Films Inc Montreal Que \$53,000, Bill Roozeboom Productions Ltd North Vancouver BC \$6,449, Skyline Cablevision Limited Ottawa Ont \$2,224, Student Animated Film Producers Ottawa Ont \$8,000, Scott Films Limited Ottawa Ont \$24,903, Visual Education Centre Toronto Ont \$34,490, Westminster Films Ltd Toronto Ont \$23,333, Rudi Wolf Lucerne Que \$13,955, Zolov Productions Inc Montreal Que \$65,000.

Contracted Films Fees \$27,732—Foreign Adpover Ltd Hong Kong China \$11,766, C L Aggarwal Bombay India \$2,484, Aventin Filmstudio Munich Germany \$3,182, Cine Castro Estudios E Laboratorios Ltda Rio de Janeiro Brazil \$3,626, International Motion Picture Co Inc Tokyo Japan \$2,020, Melik Film Stepan Melikyan Beyoglu Istanbul Turkey \$2,525.

National Library

Data Processing Services \$3,028—Government of Canada—Department of Supply and Services—Computer Services Bureau Ottawa Ont \$3,028.

Other Business Services \$232,186—Alphatext Systems Inc Ottawa Ont \$5,500, Mrs M Beckman Guelph Ont \$5,456, E J Buckinski Saskatoon Sask \$3,150, W Chopowich Ottawa Ont \$4,700, Digital Methods Ottawa Ont \$52,064, Eastern Ontario Regional Library System Ottawa Ont \$3,500, Mrs M Gagnon Ottawa Ont \$2,070, R B Hughes Ottawa Ont \$2,700, Institute for Scientific Information Philadelphia Pa USA \$10,500, H Kozlowski Ottawa Ont \$7,207, B Land Toronto Ont \$12,262, T R McCloy Calgary Alta \$6,490, Metropolitan Toronto Library Board Toronto Ont \$4,000, Dr E Morton Ottawa Ont \$5,145, I Murray Ottawa Ont \$8,367, W N Murray Ottawa Ont \$8,844, O Hiroko Ottawa Ont \$6,769, H M Pace Ottawa Ont \$3,384, A Preibish Ottawa Ont \$2,656, Mrs B C Rombough Kingston Ont \$8,309, Col C H Smith Ottawa Ont \$2,500, Smith Irwin & Conley Smiths Falls Ont \$50,772, Université de Montreal Montreal Que \$3,000, University of Saskatchewan—Computer Center Saskatoon Sask \$10,170, L Wertheimer Toronto Ont \$2,671.

Tuition and Other Fees \$14,676.

Hospitality \$8,104.

Miscellaneous \$341,839.

National Museums of Canada

Protection Services \$818,584—Canadian Corps of Commissioners Ottawa Ont \$71,160, Dominion Electric Ottawa Ont \$2,077, Le Groupe Sécurité Ottawa Ont \$347,722, National Protective Services Ottawa Ont \$397,299.

Lecturers Services \$30,407—D Schwartz Santa Fé NM USA \$3,000.

Consultants and Advisors other than display projects \$86,799—T R Broadland Victoria B C \$3,195, E L Crowe Ottawa Ont \$4,595, N Dillow Regina Sask \$2,955, G Macbeath Fredericton NB \$2,480, Government of Canada—National Film Board Ottawa Ont \$38,500 and Department of Supply and Services Ottawa Ont \$5,000, D Spurgeon Ottawa Ont \$2,370, D K Sebera Cooperstown NY USA \$2,810, Woods Gordon and Co Toronto Ont \$22,576, M Williamson Charlottetown PEI \$2,317.

Library Cataloguing \$12,950—F Burt Ottawa Ont \$2,100, I Lesieur Ottawa Ont \$2,025, A Pritz Ottawa Ont \$2,512, I Von Lierde Ottawa Ont \$4,385.

Staff Training, tuition, fees, books, etc \$10,340—Y Mayer Ottawa Ont \$2,248.

Docent and Guide Fees \$32,690—A Crook Ottawa Ont \$2,365, G Hauser Ottawa Ont \$2,920, M Smialowski Ottawa Ont \$3,671, E Wiles Ottawa Ont \$4,280.

Insurance \$58,726—Gras Savoye and Co Paris France \$6,415, Allan Bill and Co Ottawa Ont \$27,716, Royal Bank of Canada Ottawa Ont \$22,843.

Office assistance \$50,827—Manpower Bus Ottawa Ont \$18,639, Miss Stacey Personnel Ottawa Ont \$6,297, Office Overload Co Ltd Ottawa Ont \$11,166, Personnel Pool Ottawa Ont \$8,781.

Care and Cleaning of Works of art, artifacts & displays \$38,823—D Boyle Vanier Ont \$3,850, Modern Building Cleaning Ottawa Ont \$18,856, Sanco Ltd Ottawa Ont \$4,565, W Smith Ottawa Ont \$6,300.

SECRETARY OF STATE—Continued

Designing and Display by Agencies outside the Corporation \$142,363—De Nova Assoc Montreal Que \$3,594, Eiko Emori Ottawa Ont \$2,377, Hopping Kovach, Grinnel Vancouver BC \$3,640, Indus Graphics & Displays Hull Que \$21,079, J Mesheau Interiors Ottawa Ont \$15,239, Benoit Pronovost Ottawa Ont \$3,376.

Rental of Exhibition (including the catalogues purchased as part of exhibit) \$24,248—Art Gallery of Ontario Toronto Ont \$8,000, Montreal Museum of Fine Arts Montreal Que \$3,000, Winnipeg Art Gallery Winnipeg Man \$9,500.

Data Processing Services \$22,721—J Aniskowicz Hull Que \$6,037, Automation Centre of Ottawa Ltd Ottawa Ont \$3,856, Alphatext Ltd Ottawa Ont \$10,569, Bis Com Ottawa Ont \$15,000, ComShare Limited Ottawa Ont \$8,050, Computel Systems Ltd Ottawa Ont \$8,516, F W Grimm Ottawa Ont \$5,333, Information Science Industries Canada Ltd Ottawa Ont \$8,165, W Illman Ottawa Ont \$2,000, IBM Canada Ltd Ottawa Ont \$14,199, International Software Ottawa Ont \$7,250, Systems Concepts Group Ltd Ottawa Ont \$118,279, Systems Dimensions Ltd Ottawa Ont \$3,927, J W Topping Brockville Ont \$1,665, Univac Division Sperry Rand Canada Limited Ottawa Ont \$2,179, S Williams Ottawa Ont \$3,385.

Hospitality \$33,319—Canadian National Institute for the Blind Ottawa Ont \$5,533, Morrison Lamothe Ottawa Ont \$12,910, National Arts Centre Ottawa Ont \$7,769.

Motion Picture Production and Distribution \$42,545—G Nichal Associates Ottawa Ont \$2,345, Government of Canada—National Film Board Ottawa Ont \$31,400.

Other Photographic Services \$70,602—B G M Toronto Ont \$5,544, Dominion Wide Photographs Ltd Ottawa Ont \$2,336, John Evans Photography Ottawa Ont \$21,816, R Garner Ottawa Ont \$2,200, Receiver General Canadian Government Photo Centre Ottawa Ont \$21,598, P Risacher Montreal Que \$2,500, National Film Board Ottawa Ont \$2,000.

Canadian Centre for films on Art \$20,000—Government of Canada—National Film Board Ottawa Ont \$20,000.

Other Fees and services \$397,802—A Azar Ottawa Ont \$9,000, J Arnold Ottawa Ont \$15,750, J Alarcon Ottawa Ont \$4,950, S Anderson Vancouver BC \$3,623, L J Armstrong Ltd Carp Ont \$6,281, Boyd Moving and Storage Ltd Ottawa Ont \$2,050, R Bouchard Victoria BC \$5,350, B Bernstein Bloomington Ind USA \$10,000, M Corrigan Winnipeg Man \$2,500, L G Cooley Bethesda Maryland USA \$2,953, Y Couchoup Montreal Que \$2,000, L D'Argencourt Montreal Que \$3,600, A Dugal Greely Ont \$8,962, J De Fiore Manistee Mich USA \$6,500, N Dederer Ottawa Ont \$3,150, R Dyck Ottawa Ont \$6,000, R W S Downey Ottawa Ont \$2,600, Dobbie Indus Galt Ont \$2,801, Display Studios Inc New York NY USA \$5,000, Erikson McCloskey Ottawa Ont \$2,400, K Fenwick Ottawa Ont \$6,005, L Grantier Ottawa Ont \$4,995, L Goranson Ottawa Ont \$2,205, Anne Hanes Ottawa Ont \$3,850, J C Hellson Cardston Alta \$4,300, R B Hughes Ottawa Ont \$4,000, R Halsall & Assoc Ltd Ottawa Ont \$2,049, E Jackson Ottawa Ont \$3,600, B Klempan Ottawa Ont \$2,080, C Kanter Ottawa Ont \$2,700, D Laubitz Ottawa Ont \$3,500, R H Lafontaine Ottawa Ont \$4,711, M Lynch Ottawa Ont \$3,500, R M Myers Ottawa Ont \$4,892, E Macpherson Edmonton Alta \$2,250, G MacKechnie

Ottawa Ont \$6,908, S Presley Ottawa Ont \$7,950, R Poulin Ottawa Ont \$3,019, A Proulx Hull Que \$3,000, C L Plunkett Ottawa Ont \$3,300, Paskovich, Lawetz & Associates Ottawa Ont \$3,000, R A J Ramik Ottawa Ont \$2,000, S Racine Ottawa Ont \$4,542, B Reeves Calgary Alta \$3,794, P Shaw Ottawa Ont \$6,400, M T Sald De Kalb Illinois USA \$5,000, F L Stewart Ottawa Ont \$7,050, S Swibold Baie d'Urfe Que \$4,408, M Storey Ottawa Ont \$2,650, M Shuttleworth Toronto Ont \$3,250, C Tousignant Montreal Que \$2,030 P V R Tilney Ottawa Ont \$12,150, L Trottier Ottawa Ont \$8,708, J Williams Ottawa Ont \$3,480, I M Wainwright Ottawa Ont \$4,446, R Welsh Toronto Ont \$2,000, Government of Canada—National Research Council FE 1303 Ottawa Ont \$21,667; Public Service Commission Ottawa Ont \$4,305, Department of Supply and Services Ottawa Ont \$5,010 and National Defence Ottawa Ont \$4,939, W Chafe Ottawa Ont \$5,200.

Research Projects including reports \$464,827—G Adams Saskatoon Sask \$3,710, C A Bishop Oswego NY USA \$2,340, J F Blanchette and L Blanchette Chicoutimi Que \$12,000, C Borden Vancouver BC \$30,000, J Brumley Medicine Hat Alta \$40,546, M Bellavance Kingston Ont \$6,350, M V Caola Tarrytown NY \$4,500, B Cote Ottawa Ont \$3,500, P Carignan St John's Nfld \$8,638, R L Carlson Burnaby BC \$4,544, J Cardieux Lachine Que \$4,000, J V Chism Ottawa Ont \$11,500, B S D'Angure Québec Que \$2,050, L Degh Bloomington Ind USA \$4,000, S A Davis Ottawa Ont \$4,392, S Erdelyi Sylvania Ohio USA \$4,000, M L Florian Ottawa Ont \$3,614, M Folan Aylmer Que \$4,000, K Fladmark Calgary Alta \$5,179, C F Grant Ottawa Ont \$6,960, S Gadd Ottawa Ont \$3,125, A Greenberg Detroit Mich USA \$4,000, M Gadd Lethbridge Alta \$3,120, S Graham Montreal Que \$3,500, M S Gates Calgary Alta \$3,600, B Giviano Santa Monica Cal USA \$3,000, R Inglis Toronto Ont \$10,950, S Johnson Calgary Alta \$10,594, W B Kemp Montreal Que \$2,720, E Krelina Gatineau Que \$6,300, S M Kenyon Bryn Mawr Pa USA \$2,200, A Kurlents Montreal Que \$2,000, T F Kehoe Milwaukee Wis USA \$2,000, H G Kim St. Cloud Minn USA \$4,800, V A Konard Downsview Ont \$10,152, J S Long North Bay Ont \$2,500, G J Lerchs Charlottetown PEI \$3,100, R Leblanc St John's Nfld \$6,295, L Morgan Cranbrook BC \$2,700, K McLean Ottawa Ont \$2,700, G W MacLennan Dublin Ireland \$3,000, J V F Millar Saskatoon Sask \$8,645, F M Mealing Castlegar BC \$3,000, P McKenzie Sherbrooke Que \$6,484, D Noy Toronto Ont \$10,000, P Orshinsky Fenwick Ont \$3,000, Project Chirp Saskatoon Sask \$4,900, J Pang Ottawa Ont \$3,090, F M Paulsen Virginia Beach Va USA \$4,000, J M Quigg Calgary Alta \$6,498, R Ruddell Lucerne Que \$2,500, M J Ridding Toronto Ont \$3,500, J T Ritter East Lansing Mich USA \$4,400, A Splett Ottawa Ont \$4,500, L Szabo Fredericton NB \$2,500, H Savage Toronto Ont \$18,160, P Schlederman Calgary Alta \$5,250, B Simonsen Victoria BC \$17,172, W H Siddiqui Ottawa Ont \$2,645, Saskatchewan Research Council Saskatoon Sask \$11,750, B Truscott Ottawa Ont \$4,700, University of British Columbia Vancouver BC \$2,043, S R Williams Ottawa Ont \$11,820, W Wykoff North East Pa USA \$4,890, B C Gillespie Iowa City Iowa USA \$2,210, M E Todd Peterborough Ont \$2,300, D Chevrier Montreal Que \$14,342.

Design and Display Contracts (Victoria Memorial Building) \$163,239—Paul Bupp Ottawa Ont \$8,150, S Coulson Delta BC \$2,400, F Dalphon Vanier Ont \$2,667, E Forward Ottawa Ont \$3,284, Guillon Designers Montreal Que \$7,600, M Harrison Ottawa Ont \$6,000, A Karstad Toronto Ont \$3,165, Lazare & Parker Toronto Ont \$17,125, R C Murray Vanier Ont \$14,271, W Noice Kemptville Ont \$4,320, D Norris Longueuil Que \$7,200, Government of Canada—Public Works Ottawa Ont \$35,548, D K

SECRETARY OF STATE—Concluded

Spence Kinburn Ont \$2,740, L C Smyth Thunder Bay Ont \$2,667, N Takevchi Ottawa Ont \$14,642, C Tilenius Winnipeg Man \$8,700, R B Trowbridge Ottawa Ont \$2,030.

Fabrication Services \$7,222—The Plastic Shop Ottawa Ont \$2,388, Environmental Control Consultants Ottawa Ont \$2,275.

Public Archives

Commissionaire Services \$167,809—Canadian Corps of Commissioners Ottawa Ont \$167,809.

Data Processing Services \$7,422—Government of Canada—Department of Supply and Services—Computer Services Bureau Ottawa Ont \$7,422.

Other Business Services \$40,310—Ballion Ltd Montreal Que \$3,000, G Bova Ottawa Ont \$2,325, Mrs A Brennan Ottawa Ont \$3,168, K C Bryant Montreal Que \$4,213, D Coe Ottawa Ont \$2,455, G Delanoe Cowansville Que \$7,000, D Howard Ottawa Ont \$2,067, K McLean Ottawa Ont \$4,725, Gilles Robert et Associés Inc Montreal Que \$3,800, A Scott Ottawa Ont \$2,713, Mrs C Stelmack Ottawa Ont \$4,844.

Tuition and Other Fees \$17,990.

Hospitality \$8,459.

Miscellaneous \$95,346.

Public Service Commission

Commissionaire Services \$114,021—Canadian Corps of Commissioners Ottawa Ont \$107,689 and Montreal Que \$6,332.

Computer Services \$42,243—Datacap Ottawa Ont \$5,108, Educational Testing Service Princeton NJ USA \$7,066, International Business Machines Canada Ltd Don Mills Ont \$3,175, Triquetra Services Ltd Toronto Ont \$21,715.

Consultant Services \$112,508—Break Pain and Watt Ltd Toronto Ont \$11,350, Consolidated Personnel Services (Canada) Ltd Toronto Ont \$9,690, Corporate Design Associates Ltd Ottawa Ont \$5,509, Ducharme Deom and Associates Inc Montreal Que \$2,339, T H Hamill Islington Ont \$3,613, J G W Systems Ottawa Ont \$2,648, Kates Peat Marwick and Co Ottawa Ont \$5,175, R Lamerand Ottawa Ont \$3,178, Leetham Simpson Ltd Montreal Que \$17,728, Managerial Effectiveness Ltd Fredericton NB \$6,504, Price Waterhouse Associates Ottawa Ont \$16,000, S Sandy Ottawa Ont \$2,496, Stevenson and Kellogg Ltd Toronto Ont \$20,538.

Clerical, Typing and Stenographic Assistance \$19,050—Miss 500 Ottawa Ont \$2,865, Office Extras Division of Canadian Design Service Co Toronto Ont \$2,195, Office Overload Co Ltd Ottawa Ont \$3,419, Personnel Pool Ottawa Ont \$10,571.

Examination Supervisor and Paper Markers \$106,612—R Bourgeois Ottawa Ont \$6,290, M Brazeau Gatineau Que \$4,437, R Desrosiers

Vanier Ont \$2,168, G Edwards Ottawa Ont \$2,232, R Gaudreau Hull Que \$3,161, F Gourd Hull Que \$2,650, J P Hudon Ottawa Ont \$2,380, A Joyce Ottawa Ont \$3,474, M Katz Ottawa Ont \$3,768, F LaFreniere Ottawa Ont \$3,867, E Lavertu Hull Que \$2,835, L J Leclair Ottawa Ont \$2,404, J MacMurdo Ottawa Ont \$3,412, R Meek Ottawa Ont \$3,412, M Viner Ottawa Ont \$3,325, S Watt Ottawa Ont \$5,559, M P Gagnon Montreal Que \$4,722.

Health and Welfare Services \$26,217—Government of Canada—Department of National Health and Welfare Ottawa Ont \$7,281.

Hospitality \$23,311.

Photography Services \$16,284—Carousel Productions Ltd Ottawa Ont \$6,494, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$2,109, Keuffel and Esser of Canada Ltd Ottawa Ont \$3,913.

Sound Reproduction Services \$44,818—Office de Radio-Télédiffusion du Québec Montreal Que \$44,818.

Training Educational Services \$1,481,219—Alliance Française d'Ottawa Ottawa Ont \$78,708, Alliance Française de Vancouver Vancouver BC \$3,989, Banff School of Fine Arts University of Calgary Banff Alta \$30,240, Camp Ecole Minogami Quebec Que \$2,747, Camp Ecole Trois-Saumens Quebec Que \$4,347, College de Sainte Anne-de-la-Pocatière Que \$4,200, Lila de Jubecourt Calgary Alta \$2,379, Ecole d'Eveil Sainte Foy Ste Foy Que \$5,127, H C Fraser Sillery Que \$17,050, Institut de Formation par le Groupe Montreal Que \$19,061, Françoise Mouneau St Foy Que \$6,260, Treasurer of Ontario Toronto Ont \$138,903, University of Alberta Edmonton Alta \$40,082, University of British Columbia Vancouver BC \$2,337, University of Laval Quebec Que \$83,091, University of Moncton Moncton NB \$73,885, University of Toronto Toronto Ont \$4,130, University of York Downsview Ont \$11,600.

Miscellaneous \$56,062—M Baribeau Hull Que \$3,126, R Lecompte Templeton Que \$3,286, G Provost Ottawa Ont \$2,050.

Representation Commissioner

Technical Advisors \$39,432—J A Deveault Hull Que \$13,140, F A Luet Toronto Ont \$3,452, J E R March Halifax NS \$2,550, J F B O'Sullivan Edmonton Alta \$2,200, J Parlee Ottawa Ont \$3,840, D Pearmain Victoria BC \$4,200, M Rochon Ottawa Ont \$3,800, R J Topham Toronto Ont \$2,300, A C Tuttle Ottawa Ont \$3,950.

Other Types of Services \$13,568.

SOLICITOR GENERAL**Department**

Educational Services—Staff Training \$1,759.

Medical Services—Contracts \$1,419.

Protection Services—Commissionaires \$23,289—Canadian Corps of Commissionaires Ottawa Ont \$23,289.

SOLICITOR GENERAL—Continued

Management Consultants and Research \$377,730—A Abdenur Ottawa Ont \$3,500, Acadia University Wolfville N S \$13,576, Banff School of Fine Arts Banff Alta \$2,195, Margaret Benson Toronto Ont \$2,365, Boys Club of Vancouver Vancouver B C \$3,000, The Canada Consulting Group Toronto Ont \$33,532, Le Chateau Montebello Montebello Que \$5,132, Dallaire Morin De Vito Inc Montreal Que \$10,042, Elizabeth Fry Society of Toronto Toronto Ont \$12,479, John H Foster & Gordon Thomas Windsor Ont \$4,500, Paul Gendreau Peterborough Ont \$2,900, Geneva Park Geneva Park Post Office Ont \$2,177, Government of Canada—Central Travel Service Ottawa Ont \$16,070, John Howard Society of British Columbia Vancouver B C \$4,030, John Howard Society of Ontario Toronto Ont \$4,971, E W Harrison Ottawa Ont \$9,365, K L Reynolds Associates Willowdale Ont \$3,575, National Council on Crime and Delinquency Paramus N J U S A \$10,000, Native Clan Organization of Manitoba Winnipeg Man \$4,000, Province of Alberta—Human Resources Development Authority Edmonton Alta \$6,600, Province of Manitoba—Department of Health and Social Services Winnipeg Man \$14,294, Province of Ontario—Ministry of Correctional Services Toronto Ont \$4,000, Province of Saskatchewan—Department of Welfare Regina Sask \$8,824, Samson Belair Riddell Stead Inc Montreal Que \$16,336, Andre Thiffault Laval Que \$11,864, Glenn R Thompson Toronto Ont \$2,647, University of Manitoba Winnipeg Man \$3,182, University of Montreal Montreal Que \$63,300, University of Ottawa Ottawa Ont \$16,118, University of Toronto Toronto Ont \$4,000, Young Men's Christian Association of Montreal Montreal Que \$34,300.

Laundry & Dry Cleaning Services \$829.

Data Processing Services \$8,888—Carolyn Fuller Ottawa Ont \$8,888.

Motion Picture Production \$10,861—Government of Canada—National Film Board Montreal Que \$10,861.

Other Services \$46,992—Office Overload Co Ltd Ottawa Ont \$30,431, Radio T V News Monitoring Service Reg'd Dorval Que \$13,013.

Correctional Services**Canadian Penitentiary Service**

Educational Services—Staff Training \$22,714—Mrs L Berzins Toronto Ont \$4,926, Government of Canada—Public Service Commission Ottawa Ont \$3,000, The Institute of Pastoral Training Halifax N S \$4,800, Northwest Transactional Analysis Inc Seattle Wash U S A \$4,490.

Educational Services—Inmate Training \$416,599—Arcad Montreal Que \$2,072, C E Argast Vancouver B C \$3,387, Peter Busby Victoria B C \$5,000, College Marie-Victorin Montreal Que \$2,310, Commission Scolaire D'Avignon Cowansville Que \$41,506, Commission Scolaire Regionale Deux-Montagnes St Eustache Que \$8,510, Commission Scolaire Regionale Duvernay Laval Que \$7,228, B E Curtis Ottawa Ont \$3,635, Douglas College New Westminster B C \$4,917, Memramcook Institute St Jopse N B \$33,716, Mount Royal College Calgary Alta \$57,820, Kenneth Peterson Vancouver B C \$3,000, Brian Pollick Victoria B C \$4,737, Prince Albert Regional Community College Prince Albert

Sask \$8,750, Queen's University Kingston Ont \$3,401, St Lawrence College Kingston Ont \$126,098, School District No 62 (Sooke) Victoria B C \$9,841, University of Saskatchewan Saskatoon Sask \$13,875, University of Victoria Victoria B C \$23,418.

Medical Dental and Psychiatric Services \$2,141,266—Alberta Hospital Ponoka Alta \$46,222, Dr R W Allanach Shediak N B \$19,238, Miss C Alvery Trenton Ont \$2,427, Dr L B Amara Kingston Ont \$8,190, Anaesthesia Service Kingston Ont \$3,052, Drs Andrew Omerod and Gilmour Prince Albert Sask \$5,889, Associated Medical Clinic Prince Albert Sask \$6,731, Dr Julien Beaudry Cowansville Que \$11,855, Dr J Bournival Montreal Que \$2,990, Dr W R Brewster New Westminster B C \$26,236, Brome Missisquoi Perkins Hospital Cowansville Que \$3,731, Dr R A Burden Springhill N S \$20,964, Dr Guy Chausse Laval Que \$5,776, Colwood Dental Associates Victoria B C \$3,386, Dr P J Coughlan Campbellford Ont \$2,140, Dentists Drumheller Alta \$6,323, Dr L Dezan Kingston Ont \$2,909, Dr G V Dipple Kingston Ont \$7,640, Drumheller Associated Physicians Drumheller Alta \$4,726, Drumheller General Hospital Drumheller Alta \$5,720, Dr Gerard Duprat Cowansville Que \$2,580, Dr T Enta Calgary Alta \$2,112, Dr W J Froese Chilliwack B C \$5,079, Dr C E Girouard Moncton N B \$20,980, Government of Canada—Department of National Defence Kingston Ont \$325,380 and Department of Veterans Affairs—Calgary Alta \$14,499; Montreal Que \$136,314; Saint John N B \$17,858; Vancouver B C \$98,593 and Victoria B C \$50,753, Guelph General Hospital Guelph Ont \$2,886, Dr J W Hazlett Kingston Ont \$2,194, Health Sciences Centre Winnipeg Man \$23,194, Holy Family Hospital Prince Albert Sask \$28,328, Hôpital Pasteur Montreal Que \$11,745, Hôpital St Jean de Dieu Montreal Que \$33,849, Hôtel Dieu Hospital Kingston Ont \$13,610, Dr A M J Hynes Prince Albert Sask \$24,072, Institut Philippe Pinel de Montreal Montreal Que \$355,646, Dr W G Jilek Chilliwack B C \$2,380, Dr P F Kelly Kingston Ont \$12,869, Dr A G Khan Prince Albert Sask \$4,299, Kingston General Hospital Kingston Ont \$36,609, Kingston Psychiatric Hospital Kingston Ont \$38,820, Laboratoire Medical Pepin Montreal Que \$3,486, Dr Maurice L'Ecuyer Montreal Que \$4,961, Dr James Letts Calgary Alta \$5,846, Dr C E Lindenfield Gravenhurst Ont \$3,808, Dr D C MacDonald Vancouver B C \$19,947, Dr D I MacLellan Moncton N B \$2,394, Dr H Malouf Montreal Que \$2,300, Manitoba Clinic Winnipeg Man \$11,577, Matsqui—Sumas—Abbotsford General Hospital Abbotsford B C \$7,137, Dr R J McCaldon Kingston Ont \$12,480, Dr Collins C McGregor Moncton N B \$13,001, Dr R D McKnight Kingston Ont \$3,819, Medical Associates St Mary's of the Lake Hospital Kingston Ont \$16,387, The Medical Group Mission City B C \$12,964, Dr E Mellor Essondale B C \$15,266, Dr P Michel Moncton N B \$14,481, Dr P Y Miki C J Chouinard and L D Bakos Chilliwack B C \$4,686, Dr F S Mills Elgin Ont \$8,360, Dr N E Monast Cowansville Que \$11,215, The Moncton Hospital Moncton N B \$26,841, Montreal Anti-Tuberculosis League Inc Montreal Que \$3,304, Pembroke Civic Hospital Pembroke Ont \$2,163, Penetang Psychiatric Hospital Penetanguishene Ont \$111,364, Dr W G Prentice Springhill N S \$5,987, Prince Albert Community Clinic Prince Albert Sask \$2,532, Province of Alberta—Department of Health Edmonton Alta \$41,427, Province of British Columbia—Minister of Finance Essondale B C \$14,691 and Vancouver B C \$5,776, Province of Manitoba—Department of Health and Social Development Winnipeg Man \$4,935, Province of Nova Scotia—Minister of Finance and Economics (Nova Scotia Hospital) Dartmouth N S \$4,389, Province of Ontario—Treasurer of Ontario (Emergency Health Service) Toronto Ont \$2,007, Province of Saskatchewan—Department of Public Health Regina Sask \$18,956,

SOLICITOR GENERAL—Continued

Dr J G Provost Outremont Que \$2,612, Dr R H Radford Kingston Ont \$2,175, Dr J M Reynolds Gravenhurst Ont \$2,007, Dr John G Robertson New Westminster B C \$4,261, Royal Columbian Hospital New Westminster B C \$13,184, Dr E Ryan Amherst N S \$9,220, Sackville Medical Centre Sackville N B \$5,441, St Boniface General Hospital St Boniface Man \$7,960, St Mary's Hospital New Westminster B C \$2,485, Dr D Stuart Schultz Winnipeg Man \$12,509, Dr J Shosenberg Colborne Ont \$18,261, Dr Glen W Smith New Westminster B C \$3,693, Dr Sidney K Smith Drumheller Alta \$2,357, South Muskoka Memorial Hospital Bracebridge Ont \$2,528, Dr Eric Steven Moncton N B \$2,349, University Hospital Saskatoon Sask \$5,888, Dr Ralph Vandervoort Campbellford Ont \$3,321, Victoria General Hospital Halifax N S \$4,799, Dr David A Wolfe Vancouver B C \$8,905, Dr T A Wright Drumheller Alta \$12,098.

Protection Services—Commissionaires \$474,848—Atlantic Protection Service Ltd Halifax N S \$4,758, Band M Security Service Moncton N B \$4,507, B C Corps of Commissionaires Vancouver B C \$101,050, Calgary Protection Services Limited Calgary Alta \$2,435, Canadian Corps of Commissionaires Calgary Alta \$4,270; Kingston Ont \$95,554, Montreal Que \$14,625; Ottawa Ont \$3,000; Regina Sask \$15,117, Saint John N B \$17,228 and Winnipeg Man \$10,532, Reliable Sentry Service Ltd Toronto Ont \$4,889, The S I S Protection Company of Quebec Ltd Montreal Que \$196,816.

Protection Services—Dogs \$35,723—North American Guard Dog and Kenneling Services Ltd Coquitlam B C \$35,723.

Management Consultants and Research—Consultants \$129,250—John Allan Castleton Ont \$9,500, E Allard Vancouver B C \$9,730, Canadian Job Therapy New Westminster B C \$3,000, Dr F E Coburn Saskatoon Sask \$4,514, G M Fellows Cambridge Ont \$18,458, Dr R G Hann Toronto Ont \$4,194, Hickling Johnston Ltd Toronto Ont \$4,562, Dr Robert Jones Halifax N S \$4,038, Manitoba Metis Federation Inc Winnipeg Man \$7,200, Dr C K McKnight Clarkson Ont \$2,836, Les Architectes Ouellet et Reeves Montreal Que \$2,472, Richard F Sullivan Toronto Ont \$2,474, Andre Thiffault Laval Que \$8,205.

Management Consultants and Research—Research \$81,977—Dr Lionel Beliveau Montreal Que \$2,585, Government of Canada—Department of Supply and Services—Audit Services Bureau Ottawa Ont \$45,000, John Howard Society of British Columbia Vancouver B C \$5,000, A M Kirkpatrick Toronto Ont \$11,214, Don F Manuel Ottawa Ont \$4,425, McGill University Montreal Que \$2,924, Dr J W Mohr Ottawa Ont \$3,640, Jeannette R Murphy New Westminster B C \$2,630, Martha Jean Rossini North Vancouver B C \$3,528, University of British Columbia Vancouver B C \$18,552, University of Ottawa Ottawa Ont \$5,196, York University Toronto Ont \$14,500.

Management Consultants and Research—Commission Inquiry \$1,866.

Laundry and Dry Cleaning Services \$15,092—Sackville Laundry Sackville N B \$2,033.

Veterinary Services \$2,192.

Data Processing Services \$26,559—Automation Centre of Ottawa Ltd Ottawa Ont \$3,097, Government of Canada—Department of

Supply and Services—Computer Services Bureau Ottawa Ont \$10,836, Ottawa Key Punch Services Ottawa Ont \$4,073, University of British Columbia Vancouver B C \$5,811.

Motion Picture Production \$11,622—Government of Canada—National Film Board Montreal Que \$11,574.

Contracted Building Cleaning \$65,887—Government of Canada—Department of Public Works Ottawa Ont \$31,195, Kildare Building Maintenance Vancouver B C \$7,182, New World Maintenance Reg'd Montreal Que \$18,163, Olympia Maintenance Montreal Que \$5,597.

Blue Prints \$1,024.

Inmate Maintenance—Contracted \$157,988—Government of the Northwest Territories—Department of Social Development Yellowknife N W T \$20,608, Newfoundland Exchequer Court St John's Nfld \$137,380.

Snow Removal \$164,584—Les Entreprises Lague Farnham Centre Que \$18,767, Gazonniere Bastien et fils Enr Laval Que \$23,215, Claude Granger et L Duchesne Montcalm Que \$15,773, M R Harrison Trucking Westbrook Ont \$2,031, William Hastie Sackville N B \$4,870, Ray McCormick and Sons Ltd Springhill N S \$10,981, Les Sables Fournel et Fils Inc Ste Anne des Plaines Que \$73,729, Carl Tompkins Bath Ont \$4,000.

Legal Services—Employees \$48,079—Cunningham Cunningham & Little Kingston Ont \$3,000, Wilcox & McNeill Kingston Ont \$3,000, Stuart Willoughby Kingston Ont \$39,014.

Other Services \$235,735—Germain Brodeur Cowansville Que \$2,201, Thomas Carter Sackville N B \$17,100, Gerard Dumas Transport Laval Que \$5,799, The Friendship Concept Ottawa Ont \$3,500, Government of Canada—Department of National Defence Ottawa Ont \$63,041 and National Film Board Montreal Que \$33,373, Institute of Pastoral Training Halifax N S \$2,500, Metropole Refuse Disposal Ltd Montreal Que \$17,165, Nethercut and Co Ltd Toronto Ont \$8,922, Office Assistance New Westminster Ltd New Westminster B C \$2,688, Office Assistance Vancouver Ltd Vancouver B C \$9,288, Office Overload Co Ltd Ottawa Ont \$8,234, Office Overload Co Ltd Vancouver B C \$2,666, Quinte Pest Control Kingston Ont \$3,023, Sanitank Inc Montreal Que \$2,474, Versafood Services Ltd Toronto Ont \$27,500.

After-Care Services—Contracted Residential Services \$35,978—Davidson's Acres Society Hope B C \$5,209, Elizabeth Fry Society of Kingston Ont \$14,690, Maple Ridge Halfway House Maple Ridge B C \$2,014, Quo Vadis Halfway House Kingston Ont \$2,560, Sancta Maria House Association Montreal Que \$3,400.

Correctional Services

After Care Services \$1,318,434—Allied Indian Vancouver BC \$2,190, Centre de Consultation Sociale (Rimouski) Rimouski Que \$3,620, Centre Socio-Familial Laurentien St Jerome Que \$2,150, Davidson's Acres Society Hope BC \$7,425, Department of Social Services and Rehabilitation St John's Nfld \$42,065, Dismiss House Society Vancouver BC \$5,118, Drop In Centre Kingston Ont \$3,290, Elizabeth Fry Society of Toronto Ont \$2,175; Kingston Ont \$12,830 and British Columbia Vancouver BC \$4,352, Fraser House Society Mission BC \$2,240, Fraternity Sudbury Sudbury

SOLICITOR GENERAL—Continued

Ont \$10,300, Grosvenor Place Winnipeg Man \$3,320, Hatsfield Society Vancouver BC \$2,060, John Howard Society of (Howard Manor) Edmonton Alta \$26,070; Calgary Alta \$68,885; Vancouver BC \$37,490; Regina Sask \$35,265; Victoria BC \$9,380; St John's Nfld \$7,600; Toronto Ont \$176,730; Charlottetown PEI \$4,465; Halifax NS \$55,885; Saint John NB \$17,295; Montreal Que \$70,270 and Winnipeg Man \$43,560, J O C Granby Granby Que \$5,700, Lower Island Assoc for Rec Alcoholics Vancouver BC \$15,084, Maple Ridge Halfway House Mapleridge BC \$9,323, Native Counselling Alberta Edmonton Alta \$7,180, Pembina House Ninette Man \$9,302, Prince George Activator Prince George BC \$18,060, Provincial Government of Alberta Edmonton Alta \$67,605; British Columbia Vancouver BC \$31,300, Manitoba Winnipeg Man \$28,075; New Brunswick Saint John NB \$23,947; Northwest Territories Yellowknife NWT \$8,365; Saskatchewan Regina Sask \$8,135 and Yukon Whitehorse Yukon \$7,110, St Edward's House Montreal Que \$44,489, St Lawrence House Montreal Que \$46,040, St Leonard's House Brantford Ont \$10,185, Salvation Army of Vancouver BC \$3,935; Winnipeg Man \$9,845 and Toronto Ont \$41,750, Service Familial de Richelieu-Yamaska St Hyacinthe Que \$7,620, Service de Réadaptation Social Inc Quebec Que \$25,070, Service Social de Gaspé Gaspé Que \$3,535, Service Social de la Mauricie Trois Rivières Que \$13,210, Service Social de la Région Sherbrooke Sherbrooke Que \$7,130, Service Social de l'Enfance et de la Famille La Pocatière Kamouriski Que \$2,305, Service Social de Joliette Joliette Que \$6,456, Service Social de l'ouest Quebec Amos Que \$18,620, Service Social de Saguenay Hauteville Que \$9,560, Service Social de Valleyfield Valleyfield Que \$3,680, Service Social du Diocèse Mont Laurier Mont Laurier Que \$2,530, Service Social du Comté de Mégantic Thetford Mines Que \$2,865, Service Social Familial Inc Longueuil Que \$14,270, Service social du centre de Quebec Quebec Que \$4,080, Société d'Orientation et Réhabilitation Sociale Montreal Que \$78,095, Spera Foundation Montreal Que \$6,630, United Church Halfway House Winnipeg Man \$27,430, X-Kalay Foundation Vancouver BC \$30,158, X-Kalay Foundation Winnipeg Man \$3,730.

Miscellaneous \$18,838.

Psychiatric Fees \$23,977—Dr G Lefebvre Montreal Que \$3,300, *Miscellaneous* \$20,677.

Royal Canadian Mounted Police**LAW ENFORCEMENT PROGRAM**

Commissionaires Services \$1,398,783—BC Corps of Commissionaires Vancouver BC \$14,232 and Ottawa Ont \$1,334,455, Pinkertons Toronto Ont \$50,096.

Data Processing Services \$45,705—Computel Systems Ottawa Ont \$11,000, Government of Canada—Department of National Revenue Ottawa Ont \$12,288, Tesdata Systems Corporation McLean Va USA \$3,900.

Engineering Services \$118,872—Ampex of Canada Rexdale Ont \$12,000, IBM Canada Limited Ottawa Ont \$102,664.

Health and Welfare Services \$2,150,237—Government of Canada—Department of Veterans Affairs Ottawa Ont \$30,987, Regina

General Hospital Regina Sask \$2,513, Sunnybrook Hospital Toronto Ont \$3,833.

Investigation Services \$141,890—Vancouver Helicopters Sidney BC \$3,359.

Legal Services \$60,346—Houghton Gray Jensen and Duhaime Kamloops BC \$5,362, MacIsaac Clark Sinclair McNeil and Saunders Nanaimo BC \$3,500.

Management Consultant Services \$225,969—Crop Centre Inc Montreal Que \$10,500, D/M Industrial Design Montreal Que \$4,980, Dallaire Morin Devito Inc Montreal Que \$24,870, Dudas Kuypers Adamson Ltd Toronto Ont \$5,500, Government of Canada—Department of Supply and Services Ottawa Ont \$45,263, Ronalds Reynolds and Co Toronto Ont \$65,651, Société de Mathématiques Appliquées Montreal Que \$55,804.

Motion Picture Production \$35,907—Government of Canada—National Film Board Montreal Que \$30,200.

Scientific Services \$16,696—Dr Brian Pate Burnaby BC \$2,180, Simon Fraser University Burnaby BC \$4,505.

Training Educational Services \$300,508—University of Alberta Edmonton Alta \$2,646, Berlitz School of Language Ottawa Ont \$2,088, University of British Columbia Vancouver BC \$3,980, Carleton University Ottawa Ont \$7,784, Control Data Institute Willowdale Ont \$5,385, Government of Canada—Department of National Defence Ottawa Ont \$8,345, Interdata Inc Oceanport NJ USA \$5,119, National Training Center of Lie Detection New York NY USA \$2,376, Northwestern Traffic Institute Evanston Ill USA \$2,825, University of Ottawa Ottawa Ont \$3,764, Société de Mathématiques Appliquées Montreal Que \$7,183.

Other Services \$1,648,331—Ampex of Canada Rexdale Ont \$36,660, Randolph F Avery Calgary Alta \$53,086, Barringer Research Rexdale Ont \$32,687, Robin Bush Assoc Toronto Ont \$5,000, Design and Communications Inc Westmount Que \$15,256, Dudas Kuypers Adamson Ltd Toronto Ont \$13,678, Government of Canada—Department of Public Works Ottawa Ont \$108,869 and Labour—Information Canada Ottawa Ont \$119,230, International Criminal Police Organization Paris France \$76,240, Manpower Business Services Ltd Ottawa Ont \$59,210, Lawrence Marshall Productions Ltd Toronto Ont \$13,312, Mosiac Films Toronto Ont \$6,500, Office Overload Co Ltd Ottawa Ont \$7,582, Paul Thibault Montreal Que \$2,400, Ralph Sketch Pender Island BC \$2,500.

Professional and Special Services paid through the Department of Public Works: Alfa Engineering Regina Sask \$5,009, J M Bean and Company Vancouver BC \$28,715, Bernard and Associates Montreal Que \$2,895, Bifoneda Regina Sask \$7,393, R J Briggs Regina Sask \$2,025, Building Design 2 Regina Sask \$2,025, Burrows and Law Edmonton Alta \$2,362, Cambrian Engineering Group Saskatoon Sask \$2,596, J H Cook Calgary Alta \$12,616, J B Designs Montreal Que \$8,000, J T Donald and Company Montreal Que \$3,389, Peter Douglas Ottawa Ont \$8,319, Dupont Larose Perrault Montreal Que \$5,600, C A Fowler Bauld Mitchell Halifax NS \$52,450, Richard C Hale Vancouver BC \$2,340, John Louie and Associates Vancouver BC \$4,769, Mathers and Haldenby Toronto Ont \$24,338, Ogilvie and Hogg Ottawa Ont \$12,000, Paine and Associates Vancouver BC \$23,979, Purlot Yakimovich Donald Engineering Edmonton Alta \$5,714, Reid Crowthan Edmonton Alta \$5,473, L H Ritenburg and Associates

SOLICITOR GENERAL—Concluded

Regina Sask \$5,158, Sommerville and Associates Montreal Que \$16,608, D L Thomas Vancouver BC \$2,970, Warnock Hersery International La Salle Que \$13,080, Weiszman Associates Winnipeg Man \$2,995, Underwood McLellan and Associates Saskatoon Sask \$2,084.

SUPPLY AND SERVICES**ADMINISTRATION**

Management Consulting Services \$68,546—Government of Canada—Audit Services Bureau Ottawa Ont \$7,000, Bureau of Management Consultant Services Ottawa Ont \$39,690, Price Waterhouse Limited Toronto Ont \$4,124, Thorne Group Limited Toronto Ont \$4,900, Veronneau Robert L Ottawa Ont \$2,700.

Clerical, Stenographic and Other Related Services \$27,162—Public Media Incorporated Montreal Que \$4,869.

Tuition Fees \$3,777—Le Centre d'Organisation Scientifique de L'Entreprise Montreal Que \$4,869, Inter-Departmental \$4,375, Outside Government \$11,262, Outside Government Fees University \$3,138.

Associated Costs \$3,376.

Miscellaneous \$38,870—Government of Canada—National Health and Welfare Ottawa Ont \$34,218.

Other Types of Services \$5,184.

SUPPLY

Accounting Services \$22,900—Government of Canada—Audit Services Bureau Ottawa Ont \$22,900.

Engineering Services \$15,295—Government of Canada—Canadian Forces Headquarters Ottawa Ont \$9,852 and National Defence Ottawa Ont \$5,418.

Scientific Services \$64,329—Government of Canada—National Defence Ottawa Ont \$10,602, Ontario Research Toronto Ont \$14,006.

Management Consulting \$207,548—Government of Canada—Audit Services Bureau Ottawa Ont \$15,000, Bureau of Management Consulting Ottawa Ont \$68,062, Kates Peat and Marwick Ltd Montreal Que \$20,045, L D Mahoney Ottawa Ont \$2,219, Ontario Research Toronto Ont \$3,678, Stevenson and Kellogg Toronto Ont \$6,000, J F Taylor Ottawa Ont \$2,700.

Clerical, Stenographic and Other Related Services \$90,975—Government of Canada—Public Service Commission Ottawa Ont \$61,426, Office Overload Co Ltd Ottawa Ont \$3,000.

Keypunch Services \$22,004—Montreal Key Data Montreal Que \$4,701.

Data Processing Services \$2,568.

Program and Systems Services \$82,599—Government of Canada—Federal Systems of Canada Ottawa Ont \$13,190, Softwarehouse Ltd Ottawa Ont \$29,097.

Intra Departmental Fees \$2,573—Other \$2,573.

Intra-Departmental Associated Costs \$2,943—Government of Canada—Bureau of Management Consulting Ottawa Ont \$2,096.

Inter-Departmental Fees Tuition \$22,698.

Inter-Departmental Consulting Fees \$2,845—Government of Canada—Public Service Commission Ottawa Ont \$2,700.

Membership Fees \$5,611.

Outside Government Fees Other \$19,423.

Outside Government Fees—Tuition University \$11,609.

Protection Services—Commissionaires \$301,217—Government of Canada—National Defence—Ottawa Ont \$5,418, Canadian Corps of Commissionaires Ottawa Ont \$273,925.

Hospitality Services—Other \$6,771—Skyline Hotels Limited \$2,375.

Other Services—Miscellaneous \$5,830.

Other Types of Services \$5,138.

SERVICES

Payments Made on Behalf of Clients (BMC) \$252,468—Brindon Management Montreal Que \$17,520, D Wm Carr and Association Ottawa Ont \$14,987, Centre de recherches en Developpement Economic of the City of Montreal Montreal Que \$8,232, Champlain Association Montreal Que \$36,360, Decisions Systems Association Toronto Ont \$2,495, Development Planners Collaborative Limited Montreal Que \$43,727, V H Earle Ottawa Ont \$2,200, R Glube and Associates Armdale NS \$2,500, James F Hickling Lunenburg NS \$7,200, N D Lea and Associates Limited Ottawa Ont \$29,789, Fernand Martin Montreal Que \$9,871, Provincial Treasurer of Alberta Edmonton Alta \$12,159, Richard Purcell Ottawa Ont \$2,125, Quasar Systems Limited Ottawa Ont \$18,849, Searle Wilbee Rowland Toronto Ont \$11,380, Treasurer of the United States Washington DC USA \$24,000, The Thorne Group Limited Ottawa Ont \$6,224, Harold Yule Ottawa Ont \$2,850.

Accounting Services \$18,107—Government of Canada—Audit Services Bureau Ottawa Ont \$2,000, Touche Ross and Co Ottawa Ont \$16,107.

Consultant Services \$642,448—Advances Systems Incorporated Elk Grove Village Ill USA \$3,901, Alphatext Systems Ltd Ottawa Ont \$2,057, Deloitte Haskins Sells Toronto Ont \$25,143, Executive Video Forum Inc New York NY USA \$4,948, Friesen Kay and Association Limited Ottawa Ont \$93,200, Government of Canada—Audit Services Bureau Ottawa Ont \$145,790; Bureau of Management Consulting Ottawa Ont \$81,658; Computer Services Bureau Ottawa Ont \$16,869 and National Defence Ottawa Ont \$41,874, James F Hickling Lunenburg NS \$2,400, McDonald Currie and Company Toronto Ont \$19,205, J R E Parker Ottawa Ont \$3,500, Peat Marwick Mitchell and Co Ottawa Ont \$67,858,

SUPPLY AND SERVICES—Concluded

Price Waterhouse and Company Ottawa Ont \$18,676, Samson Belair Riddell Steel Inc Ottawa Ont \$26,882, Stevenson and Kellogg Limited Toronto Ont \$36,832, Torne Gunn and Co Sydney NS \$19,998, Touche Ross and Company Ottawa Ont \$10,725, Urwick Currie and Partners Limited Montreal Que \$20,932.

Clerical, Stenographic and Related Services \$8,431.

Keypunch Services \$20,421—Data Cap Limited Ottawa Ont \$11,619, Elan Data Markers Ltd Vancouver BC \$2,211, Ottawa Keypunch Ottawa Ont \$6,591.

Data Processing Services \$731,541—Government of Canada—Computer Services Bureau Ottawa Ont \$381,391, Computer Systems Ltd Ottawa Ont \$340,220, IBM Canada Ltd Don Mills Ont \$9,930.

Program and System Services \$316,099—Advanced Systems Inc Elk Grove Village Ill USA \$4,503, Alphatex Systems Ltd Ottawa Ont \$11,423, Digital Methods Ltd Ottawa Ont \$5,290, E D P Industries Ltd Don Mills Ont \$28,150, Federal Systems Canada Ltd Ottawa Ont \$14,092, IBM Canada Ltd Don Mills Ont \$86,059, Quasar Systems Ltd Ottawa Ont \$2,420, SDI Associates Toronto Ont \$61,031, I P Sharp Associates Ltd Toronto Ont \$15,133, Softwarehouse Ltd Ottawa Ont \$82,998, System Plan Ottawa Ont \$5,000.

Photographic Service \$7,034.

Intra-Dept Fees—Tuition \$2,246.

Intra-Dept-Fees—Other \$2,329—Government of Canada—Public Service Commission Ottawa Ont \$2,329.

Inter-Dept-Consulting Fees \$23,415—Government of Canada—Bureau of Management Consulting Ottawa Ont \$23,415.

Inter-Dept—Fees—Tuition \$2,350—Government of Canada—Public Service Commission Ottawa Ont \$2,350.

Membership Fees \$2,555.

Outside Government Fees—Other \$41,748—Berlitz School of Language Ottawa Ont \$28,447, Canadian Institute of Chartered Accountants Toronto Ont \$6,091, Control Data Institute Toronto \$2,700, Management Renewal Ltd Ottawa Ont \$2,510, Managerial Effectiveness Ltd Fredericton NB \$2,000.

Special Programs \$3,348.

Outside Government-Fees—Tuition University \$24,262.

Protection Services \$60,804—Canadian Corps Commissionaires Ottawa Ont \$60,804.

Other Types of Services \$5,528.

TRANSPORT**ADMINISTRATION PROGRAM**

Computer and data processing services \$114,791—Automation Centre Ottawa Ont \$4,680, Com-Share Rexdale Ont \$19,324,

Datacap Ltd Ottawa Ont \$11,792, Digital Methods Ltd Ottawa Ont \$3,555, Dominion Computer Services Ltd Ottawa Ont \$8,150, EDP Industries Ltd Don Mills Ont \$19,900, IBM Canada Don Mills Ont \$5,582, Infodata Ltd Don Mills Ont \$5,929, Office Overload Co Ltd Ottawa Ont \$4,052, Quasar Systems Ltd Ottawa Ont \$14,151, SDI Associates Ltd Toronto Ont \$4,001, Softwarehouse Ltd Ottawa Ont \$6,593.

Consulting Services \$7,000—K M Ruppenthal Vancouver BC \$2,200, The Canada Systems Group Ltd Mississauga Ont \$4,800.

Hospitality \$12,471.

Protection services \$97,696—Canadian Corps Commissionaires Ottawa Ont \$97,696.

Stenographic services \$24,843—DOT Personnel Services Ottawa \$5,700, Office Overload Co Ltd Ottawa Ont \$14,500, Personnel Pool Ottawa Ont \$2,901.

Technical personnel services \$298,763—ADI Ltd Fredericton NB \$61,249, D Austin Toronto Ont \$2,709, G A Baker Ottawa Ont \$16,667, Canadian National Railways Montreal Que \$2,460, Com-Share Rexdale Ont \$26,294, Dominion Computer Services Ltd Ottawa Ont \$5,324, Fines Flowers Ottawa Ont \$2,651, R H Fosbrooke Downsview Ont \$2,175, Gemini North Yellowknife NWT \$17,999, E W Howe Ottawa Ont \$2,485, IBM Canada Don Mills Ont \$7,723, H Joyce Ottawa Ont \$5,427, Kates Peat & Marwick Toronto Ont \$3,866, Logistics Analysis Los Angeles Cal USA \$5,069, Management Concept Scarborough Ont \$2,578, T Porter Toronto Ont \$2,860, K M Ruppenthal Vancouver B C \$6,300, Receiver General Ottawa Ont \$27,087, Government of Canada—National Defence Ottawa Ont \$24,702, E Slack Toronto Ont \$2,581, St Lawrence Seaway Cornwall Ont \$18,886, United Floricultural Toronto Ont \$2,860, W Yewchyn Downsview Ont \$2,291.

Training and education services \$57,326—The Berlitz School of Languages Ottawa Ont \$12,417, Government of Canada—Public Services Commission Ottawa \$36,193.

MARINE SERVICES

Aerial and Special Surveys \$4,004,008—Government of Canada—Department of the Environment Ottawa Ont \$4,000,000 and Department of Public Works Ottawa Ont \$4,008.

Accounting Services \$9,936—Cape Breton Development Corporation Sydney NS \$3,227.

Buoy Servicing by Contract \$145,818—M M Anderson Burnt Church NB \$2,304, Dalhousie Miguasha Ferries Dalhousie NB \$4,951, Jean Gosselin St Paul Ile-Aux-Noix Que \$4,030, Jean-Paul Huneault Ville de Pierre Fond Que \$6,757, Alex J Kacan Balmertown Ont \$3,919, Lloyds Tug & Barge Service Fort Francis Ont \$7,876, Edgar MacLean Bathurst NB \$2,385, Alfred Naud Ville de Laval Que \$20,490, Paul Nevers Lower Jemsec NB \$2,880, Alvin Scott Douglastown NB \$6,319, Starratt Transportation Ltd Hudson Ont \$4,032, Preston Wilcox Seal Cove NB \$7,090.

Cleaning Services \$83,799—Atlantic Protection Service Halifax NS \$2,400, Allan Dalziel Clyde River PEI \$2,375, Derko Ltee Quebec Que \$8,300, Gibb's Janitorial Service Hay River NWT \$2,000, Giffard Janitorial Services Prince Rupert BC \$3,470, Jet Janitor

TRANSPORT—Continued

Services Ltd Stephenville Nfld \$55,241, Modern Building Cleaning Fredericton NB \$2,748.

Consulting Engineer Services \$170,989—HG Acres Ltd Niagara Falls Ont \$18,720, Acres Consulting Services Ltd Niagara Falls Ont \$30,619, Bennett Pollution Controls Ltd Vancouver BC \$2,820, H Devnani Ottawa Ont \$10,000, James Haase Consultants Ltd Baie d'Urfe Que \$57,527, Johnston Associates Montreal Ltd Vancouver BC \$2,800, Jean Lavoie St Bruno Que \$2,100, Ecole Polytechnique Montreal Que \$7,243, MA Thomas & Associates Ltd Vancouver BC \$14,123, EE Venins Ottawa Ont \$5,777.

Data Processing Services \$83,070—The Shawinigan Engineering Co Ltd Montreal Que \$50,497.

Dockage Stevedoring and Pilotage \$184,669—Cullen Stevedoring Co Ltd Montreal Que \$7,043, Davie Brothers Ltd Levis Que \$3,938, Administration de Pilotage Des Laurentides Montreal Que \$3,041, McAllister Towing Ltd Montreal Que \$8,928, Montreal Pilotage Authority Montreal Que \$3,423, Quebec Dredging Inc Quebec Que \$4,338, Wolfe Stevedores (1968) Ltd Montreal Que \$48,641, Woodward's Limited Goose Bay Nfld \$59,755.

Food Servicing by Contract \$23,995—Canada Catering Co Ltd Goose Bay Nfld Lab \$4,605, Neil Goode St John's Nfld \$2,600.

Garbage Removal \$20,022—Les Services Sanitaires Champlain Ltee Quebec Que \$5,089, Cypress Disposal Limited Victoria BC \$2,427.

Health and Welfare Services \$49,004—Government of Canada—Department of National Health & Welfare Ottawa Ont \$45,989, J D Hermann Manotick Ont \$2,582.

Helicopter Services Operation and Maintenance by Air Services \$3,039,058.

Inspection Fees (Vessels) \$37,081—Lloyd's Register of Shipping Montreal Que \$6,100; St John's Nfld \$4,625 and Vancouver BC \$7,200, Winston Matthews Wilson's Beach NB \$4,350.

Investigation into Wrecks \$121,526—International Hydrodynamics Company North Vancouver BC \$116,000.

Laundry, Towel, Drycleaning and Related Services \$111,968—Nettoyeur de la Baie Inc Arvida Que \$2,550, Dreswell Ltd Thunder Bay Ont \$2,355, Buanderie Economie Trois Rivières Que \$2,577, Buanderie Service Maritime Enr Quebec Que \$10,538, New System Laundry & Dry Cleaners Ltd Liverpool NS \$10,583, New System Laundry & Cleaners Ltd Saint John NB \$5,679, Rideau Cleaners Smiths Falls Ont \$2,369, Snow White Steam Laundry & Dry Cleaners Ltd Sydney NS \$7,149, Snow White Laundry & Cleaners Ltd St John's Nfld \$11,234, Buanderie Sorel Nettoyeurs Inc Sorel Que \$11,647, White Dove Launderette Victoria BC \$8,744.

Legal Services \$121,500—Fintan J Aylward St John's Nfld \$29,136, Deschenes De Grandpre Colas Godin & LaPointe Montreal Que \$12,043, Bernard M Deschenes Montreal Que \$20,000, Joseph Dubeck Hamilton Ont \$2,156, D Greer Nanaimo BC \$2,995, Frederic A Large Charlottetown PEI \$2,172, Martineau Walker Allison Beaulieu Phelan and MacKell Montreal Que \$4,681, K Peter Richard Antigonish NS \$7,375.

Light Servicing by Contract \$170,315—Albert J Bourgond Sault Ste Marie Ont \$5,950, Heber Brown Herringneck Nfld \$2,170, EA Davis Wesleyville Nfld \$2,450, Clarence Fleming Winnipegosis Man \$3,245, Hector Nelson Richards Landing Ont \$2,518, Alvin J Scott Douglastown NB \$3,150, FBH Smith Richards Landing Ont \$3,940, George Squires Little Current Ont \$4,365, Upper Ottawa Improvement Co Ottawa Ont \$4,150, Samuel E Upshall Little Harbour East Nfld \$2,240, Russell Whiteway Matheson Island PO Man \$2,075, Woodcraft Boat Works Temagami Ont \$3,855.

Management Consulting and Contract Research \$174,011—Howard J Darling Ottawa Ont \$2,130, Ducharme Deom and Assoc Inc Montreal Que \$16,942, Lasalle Hydraulic Laboratory Ltd Lasalle Que \$144,781, WH Lea Montreal Que \$2,048.

Motion Picture Production and Distribution \$31,823—Government of Canada—National Film Board Montreal Que \$25,342.

Photographic Services \$35,565—Aero Photo Inc Ste Foy Que \$4,922, Government of Canada—Canadian Government Photo Centre \$3,296, Photographic Survey Inc Quebec Que \$19,805.

Protection Services \$482,203—Agence Aigle Securitee Privee Ltee Trois Rivières Que \$22,028, Canadian Corps of Commissionaires Halifax NS \$93,925; Kingston Ont \$45,198; Montreal Que \$92,007; Quebec Que \$56,439; Saint John NB \$55,629; St John's Nfld \$32,170; Victoria BC \$66,507 and Windsor Ont \$13,324.

Sampling and Analysis \$18,717—A J C Marquis Escoumins Que \$3,571, Jean-Louis Pelletier Montmagny Que \$6,611, Service Maritime Coulombe Ltee Quebec Que \$2,350, Techno Marine Ltee Quebec Que \$2,275.

Snow Removal by Contract \$44,275—Eloie Boulay L'Anse à Valteau Que \$6,867, Fauteux Inter-Provincial Maintenance Candiac Que \$2,243, Jean Fournier Inc Baie Comeau Que \$7,466, Germain's Esso Station Cornwall Ont \$2,212, Lloyd Construction Co Ltd Lower Escuminal NB \$3,200, Garage Rene Proulx Baie Trinite Que \$2,700, Rene Proulx Baie Trinite Que \$2,930, Andre Savage Ville Lasalle Que \$2,195, Southern Construction Ltd Trepassey Nfld \$2,220.

Stenographic Services \$52,063—Boisjoli and Associates Quebec Que \$7,328, International Simultaneous Translations Montreal Que \$4,580, Nethercut and Company Ltd Toronto Ont \$6,177, Office Overload Co Ltd Ottawa Ont \$34,295 and Vancouver BC \$3,373, Personnel Pool Ottawa Ont \$3,416.

Storage and Warehousing \$276.

Telecommunication Services Operation and Maintenance by Air Services \$9,984,772.

Technical Personnel Service \$2,554,345—Adga Limited Ottawa Ont \$8,149, Amoco Canada Petroleum Co Ltd Calgary Alta \$2,250, Asselin Benoit Boucher Ducharme LaPointe Inc Montreal Que \$54,606, Atlantic Protection Service Halifax NS \$5,760, B & D Underwater Services Ltd Charlotte County NB \$52,000, Bailey Meter Co Ltd Pointe Claire Que \$4,798, Leo Beazley Eastern Passage NS \$5,928, Bennett Pollution Controls Ltd Vancouver BC \$2,878, Bond Marine Contracting Ottawa Ont \$2,200, Laboratoire de Breton Ltee Montreal Que \$4,989, Cal-Lab Quebec Que \$2,320, Canada Steamship Lines St Catharines Ont \$2,250, Canadian Pacific Railway Co Montreal Que \$2,745, Cape Breton Development Corp Sydney NS \$49,666, Case Existological

TRANSPORT—Continued

Laboratory Ltd Victoria BC \$8,000, Department of Trade and Industry Feltham England \$7,849, Willie Desraspe Grand Entry IDM Que \$2,500, Davie Brothers Ltd Levis Que \$3,330, DBM Divers and Marine Works Ltd Tracy Que \$4,875, Geocoin Limited Dorval Que \$6,763, Gilbert & Letourneau Quebec Que \$20,071, Government of Canada—Department of Communications Ottawa Ont \$150,000; Department of National Defence Ottawa Ont \$23,312 and Department of Public Works Ottawa Ont \$18,267, Imperial Oil Ltd Don Mills Ont \$3,045, Indesco International Ltd Toronto Ont \$3,735, Karl Johansen Prince Rupert BC \$4,579, Kenting Oilfield Services Ltd Calgary Alta \$5,363, MIL Tug and Salvage Halifax NS \$5,025, HD MacKay Halifax NS \$2,900, MacKenzie Busline Ltd Bridgewater NS \$6,300, Marine Electric Ltd Halifax NS \$5,727, AB McLean & Sons Ltd Sault Ste Marie Ont \$5,936, Motorola Military and Aerospace Willowdale Ont \$2,505, National Boring and Sounding Inc Montreal Que \$5,997, Office Overload Co Ltd Halifax NS \$11,767; Dartmouth NS \$2,378; Quebec Que \$5,527 and Ottawa Ont \$5,520, Pacific Towing Services Ltd Vancouver BC \$14,652, Power's Services Co Ltd Sydney NS \$3,954, Seaspan International Ltd North Vancouver BC \$34,944, Leonard W Shaw Sanford NS \$13,348, Simjac Marine Ltd Prescott Ont \$23,754, Societe de Dragage Richelieu Inc Montreal Que \$12,500, St Maurice Dredging (1966) Ltd Notre Dame de Pierreville Que \$37,625.

Training and Education Services \$128,160—Bailey Meter Co Ltd Pointe Claire Que \$4,950, Government of Canada—Department of National Defence Ottawa Ont \$6,521 and Public Service Commission Ottawa Ont \$23,157, Sogreah Grenoble France \$5,907, Westinghouse Canada Ltd Moncton NB \$4,800.

AIR TRANSPORTATION PROGRAM

Aerial Surveys \$20,393—General Photogrammetric Services Ltd Ottawa Ont \$6,186, Terra Surveys Ltd Ottawa Ont \$14,092.

Architectural Services \$345,068—Armour Engineering Consultants Ltd Ottawa Ont \$9,666, Pierre M Beauvais & Camille Lusignan Arch Ville Mont-Royal Que \$3,912, Paul Carrier & Associes Montreal Que \$4,950, Illsley Templeton & Archibald Larose Montreal Que \$5,969, Leblanc Montpetit DeBrown & Associes Montreal Que \$3,211, Parent Moraville Architectes Baie Comeau Que \$5,099, Stevenson Raines Barrett Hutton Seton & Partners Calgary Alta \$223,476, Tremblay Heroux & Associes Shawinigan Que \$3,739.

Assessors and Appraisors Services \$5,566.

Building Cleaning Services \$1,715,354—Ace Window Service Calgary Alta \$2,160, Adelaide Maintenance Ltd Toronto Ont \$2,058, Advance Cleaning Service Ltd Regina Sask \$33,600, Allied Maintenance Services Halifax NS \$72,036, Arnold's Janitor Service Prince Rupert BC \$19,897, Aurora Cleaning Services Churchill Man \$14,716, Bee-Clean Co of Brandon Ltd Brandon Man \$2,020, Best Carpet & Upholstery Service Vancouver BC \$3,661, Best Cleaners & Contractors Ltd Vancouver BC \$272,014, M Burdeny Kenora Ont \$8,798, Camelot Enterprises Ltd Comox BC \$3,830, Capital Window Cleaners (1964) Ltd Fredericton NB \$21,411, Clean-View Building Services Ltd Ottawa Ont \$93,744, Consolidated Maintenance Services Ltd Toronto Ont \$25,162, Culligan Janitor Service St Jacobs Ont \$4,230, Custodial Supply Co Saskatoon Sask \$19,397, J deHaan Hamilton Ont \$2,200, Drew's

Janitor Service & Window Cleaners Ltd Edmonton Alta \$100,834, J R English North Bay Ont \$19,155, Roy & Pauline Franson Kamloops BC \$15,721, L Frechette The Pas Man \$26,063, M & P Geredzuk Williams Lake BC \$9,900, A Gobolos Abbotsford BC \$4,860, Eber J Hall Co Ltd Toronto Ont \$3,709, Societe D'Entretien Impar Ltee Giffard Que \$28,282, Interior Janitors Quesnel BC \$7,800, N Jacobs Penticton BC \$14,862, Jet Janitor Services Ltd Stephenville Nfld \$191,225, Keystone Bldg Cleaners & Suppliers Ltd Brandon Man \$5,180, King's Northern Interior Cleaning Thunder Bay Ont \$19,970, Kingsway Building Maintenance Burnaby BC \$3,575, Knight's Maintenance Hepworth Ont \$3,864, M D Maintenance Enrg Longueuil Que \$6,191, Gordon A MacEachern Ltd Toronto Ont \$6,427, The Maintenance Man Charlottetown PEI \$2,308, Mason's Janitorial Ltd Toronto Ont \$107,715, Modern Building Cleaning Calgary Alta \$108,111; Ottawa Ont \$45,601; St John's Nfld \$18,070 and Vancouver BC \$23,531; Moncton Janitor Services Ltd Moncton NB \$8,558, Montcalm Maintenance Services Ltd Montreal Que \$9,439, L J Muise Yarmouth NS \$9,623, Ned-Win Janitor Services Ltd Hay River NWT \$12,697, Niagara District Airport Commission Niagara Falls Ont \$2,588, Oxford Property Services Edmonton Alta \$90,448, H A Perigord Co Ltd Sudbury Ont \$21,504, Perry Maintenance Services Ltd Wabush Lab \$5,550, Planned Lighting Maintenance Ltd Calgary Alta \$6,477, M F Rebagliate Smithers BC \$8,730, R Robinson Cleaning Services Ltd Charlottetown PEI \$6,124, S & H Enterprises Maple Ridge BC \$4,900, Corporation Sanibec (Saguenay) Chicoutimi Que \$14,397 and Ste Foy Que \$20,455, Sanitary Cleaners Ltd St John's Nfld \$10,019, H Y Schmitt Nanaimo BC \$17,895, Superior Building Maintenance (Terrace) Terrace BC \$13,325, A T Welcher Ketch Harbour NS \$4,160.

Compliance Testing by Contract \$2,050.

Collection of Landing and Parking Fees \$18,414.

Computer and Data Processing Services \$406,068—Alphatext Systems Ltd Ottawa Ont \$2,732, Canadian General Electric Ottawa Ont \$3,638, Computer Sciences Canada Ltd Montreal Que \$3,826, Government of Canada—Department of Transport—Computer Services Ottawa Ont \$393,535.

Engineering Consulting Services \$237,976—Adga Limited Ottawa Ont \$42,436, Armour Engineering Consultants Ltd Ottawa Ont \$14,227, Arsenalut Garneau & Associates Montreal Que \$3,609, Atlantic Air Survey (1963) Ltd Dartmouth NS \$13,556, Consultex Inc Montreal Que \$8,600, Frost Lindsay & Associates Montreal Que \$4,668, Gendron & Lefebvre Laval Que \$9,360, James F MacLaren Ltd Willowdale Ont \$6,015, R F Mote Limited Richmond Hill Ont \$3,544, Racey MacCallum & Bluteau Ltd Montreal Que \$9,278, Smith Carter Partners Winnipeg Man \$9,411, Tremblay Heroux & Associes Ltd Shawinigan Que \$12,471, R B Turner Timmins Ont \$37,572, B J Tworzyanski Thornhill Ont \$7,242, Venne Thibault & Gagnon Architectes Quebec Que \$14,047.

Hospitality \$12,081.

Laundry, Dry Cleaning and Related Services \$21,492—Sunshine Uniform Supply Co Ltd Toronto Ont \$3,024.

Legal Services \$14,953—Department of Justice Ottawa Ont \$3,950.

Management Consulting Services and Contract Research \$252,981—Computing Devices of Canada Ltd Ottawa Ont \$2,090, Govern-

TRANSPORT—Continued

ment of Canada—Department of Supply & Services—Bureau of Management Consulting Ottawa Ont \$131,981, Stevenson Raines Barrett Hutton Seton and Partners Calgary Alta \$108,927.

Meals and Lodging \$29,316—Terra Nova Hotel Gander Nfld \$26,902.

Medical Services \$30,389.

Messing and Food Services \$1,044,757—Canada Catering Company Ltd Toronto Ont \$915,457, Government of Quebec Quebec Que \$2,576, Versafood Services Ltd Toronto Ont \$105,778.

Messing and Food Services—Recovered \$39,376.

Membership Fees \$6,695.

Meteorological Services in support of Air Transportation \$15,935,000—Government of Canada—Department of Environment Ottawa Ont \$15,935,000.

Operation and Maintenance of Airports, Terminals and Stations by Contracts \$2,247,923—Air Canada Winnipeg Man \$22,816, Air Vision Industries Inc Montreal Que \$2,500, Canadian Cutting and Coring Ltd Rexdale Ont \$24,394, Canadian Marconi Company Montreal Que \$77,342, Government of Canada—Department of National Defence Ottawa Ont \$17,000, Dolphin Runway Services Ltd Mississauga Ont \$4,440, Eastern Provincial Airways (1963) Ltd Gander Nfld \$107,176, Gem Electric Motor Service Timmins Ont \$3,730, Quebecair Dorval Que \$44,585, Shiretown Construction Ltd St Andrews NB \$7,960, Smith Airways Ltd Swift Current Sask \$16,425, The Tower Company (1961) Ltd Montreal Que \$28,946, Tower Foundation Joint Venture Montreal Que \$1,811,395, Vancouver Soaring Association Vancouver BC \$6,000, Yorkton Flying Services Ltd Yorkton Sask \$8,505.

Operation and Maintenance of Facilities (Except Airport) by Contract \$204,844—Bedard Girard Ltd Montreal Que \$86,102, Imperial Oil Limited Montreal Que \$26,213, Pacific Western Airlines Vancouver BC \$70,644, A Woodrow Timmins Ont \$5,460.

Operation of Car Parking Areas by Contract \$265,988—Allied Parking Services Ltd Toronto Ont \$35,473, Canadawide Parking Services Ltd Calgary Alta \$54,272 and Winnipeg Man \$36,027, S H Chalmers Windsor Ont \$27,012, Kodiak Parking Services Ltd Winnipeg Man \$4,693, Metro Parking Vancouver BC \$66,365.

Protection Services \$1,096,054—Canadian Corps of Commissioners Ottawa Ont \$385,555, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$709,109.

Reproducing and Printing Services \$43,414—Government of Canada—Department of Supply & Services—Canadian Government Printing Bureau Ottawa Ont \$5,566, West Canadian Graphic Industries Ltd Calgary Alta \$3,305 and Edmonton Alta \$3,666.

Scientific Services (Analysis) \$3,180.

Snow Removal by Contract \$195,467—M Arcand Cap de la Madeleine Que \$2,400, Bradley Air Services Ltd Carp Ont \$3,033, Callaghan Contracting Ltd Moncton NB \$2,983, Dragon Construction Ltee Rigaud Que \$2,040, L & M Gallant Trucking

Contracting Ltd Elmsdale NS \$36,800, Leduc Excavation Ltee Cite de St Laurent Que \$15,978, Lomert Inc Cte Portneuf Que \$2,605, Melmar Contracting Ltd Richmond BC \$7,621, Mulder Bros Limited Winnipeg Man \$22,358, Province of Newfoundland St John's Nfld \$2,210, Pelan Construction Limitee Hauteville Que \$76,451, Royal Paving Co Ltd Winnipeg Man \$3,543, Southern Construction Ltd Tresspassey Nfld \$7,000.

Stenographic Services \$47,263—DOT Personnel Services Toronto Ont \$9,723, Employers Overload Co Toronto Ont \$9,066, Personnel Pool Ottawa Ont \$19,554, Work Pool Associates Winnipeg Man \$3,185.

Storage and Warehousing Services \$14,914—Dew Moving & Warehousing Ltd Toronto Ont \$13,376.

Training and Educational Services \$710,155—Aer Lingus Irish Dublin Ireland \$20,826, Air Canada Winnipeg Man \$19,247, Algonquin College Ottawa Ont \$2,900, The Atlantic Summer School for Advanced Business Administration Halifax NS \$6,400, The Banff Centre Banff Alta \$2,492, The Berlitz School of Languages Edmonton Alta \$4,534, Ottawa Ont \$51,560 and Vancouver BC \$3,992, CAE Electronics Ltd Montreal Que \$5,904, Canadian Pacific Air Vancouver BC \$3,070, College Ahuntsic Montreal Que \$2,520, Institut Culturel & Linguistique Montreal Que \$26,674, Digital Equipment of Canada Ltd Ottawa Ont \$3,615, Government of Canada—Department of National Defence Ottawa Ont \$5,890, Public Service Commission Ottawa Ont \$107,051, Digital Methods Ltd Ottawa Ont \$26,253, ESB Canada Ltd Toronto Ont \$2,400, Eastern Air Lines Inc Miami Fla USA \$25,864, Federal Aviation Administration Oklahoma City Okla USA \$61,238, Flight Safety Inc Flushing NY USA \$49,395, Humber College of Applied Arts & Technology Rexdale Ont \$4,500, Province of Manitoba Winnipeg Man \$6,767, Nordair Ltd Dorval Que \$11,134, Pacific Western Airlines Vancouver BC \$2,246, Red River Community College Winnipeg Man \$9,300, Transair Winnipeg Man \$10,275, United Air Lines Chicago Ill USA \$64,832, University of New Brunswick Fredericton NB \$2,040, I Walt Kempville Ont \$5,600.

Other Professional, Technical and Special Services \$907,278—Adga Limited Ottawa Ont \$33,406, H Aass Aero Engineering Ltd Ottawa Ont \$4,181, Air Terminal Transport Ltd Malton Ont \$34,506, Alexcon's Upholstering Toronto Ont \$3,064, Allied Parking Services Ltd Toronto Ont \$10,855, Altaco Design Centre Ltd Edmonton Alta \$3,163, Aluminum Shop Richmond BC \$2,490, The Ambassador Building Maintenance Ltd Windsor Ont \$4,750, Applied Photogrammetric Sciences Ltd Winnipeg Man \$7,840, Atlantic Aviation of Canada Ltd Dorval Que \$2,185, Aviation Planning Services Ltd Montreal Que \$7,173, Gerald E Baird Contractors Ltd Ottawa Ont \$3,794, CAE Aircraft Ltd Winnipeg Man \$33,882, CAE Electronics Ltd Montreal Que \$5,789, Cameo Girl A Division of Cameo Careers Ltd Weston Ont \$7,145, Canadawide Parking Services Ltd Winnipeg Man \$4,759, Canadian Design Service Co Ltd Toronto Ont \$12,558, CP Rail Montreal Que \$3,021, Computing Devices of Canada Ltd Ottawa Ont \$14,085, Government of Canada—Department of Justice Ottawa Ont \$4,237, Department of National Defence Ottawa Ont \$9,226, Department of Public Works Ottawa Ont \$89,088, Department of National Health and Welfare Ottawa Ont \$21,014, Royal Canadian Mounted Police Ottawa Ont \$17,130, and Department of Supply and Services—Bureau of Management Consulting Ottawa Ont \$15,635, EDA Electronics Ltd Ottawa Ont \$7,616, J Deschambault Ste Monique Que \$3,990, DOT Personnel Services Toronto Ont \$10,666, Ducharme Deom & Associes Inc

TRANSPORT—Continued

Montreal Que \$6,349, EDA Electronics Ltd Ottawa Ont \$7,616, Fines Flowers Ltd Ottawa Ont \$2,852, General Production Devices Scarborough Ont \$6,115, Honeywell Ltd Scarborough Ont \$18,570, T Janakas Edmonton Alta \$2,100, Johnson Controls Ltd Toronto Ont \$19,758, Labrador Transport Ltd Goose Bay Lab \$16,937, Lancaster Moving & Storage Ltd Malton Ont \$3,780, Leigh Instruments Ltd Ottawa Ont \$22,557, McDonald Currie & Co Ottawa Ont \$5,000, Modern Technical Services (Quebec) Ltd Toronto Ont \$8,716, R Momer Beaconsfield Que \$5,637, P Morin Montreal Que \$19,635, National Research Council of Canada Ottawa Ont \$83,495, Office Overload Co Ltd Ottawa Ont \$6,373, Otis Elevator Company Ltd Hamilton Ont \$6,908, Ottawa Non-Destructive Testing Services Ottawa Ont \$3,030, Personnel Pool Ottawa Ont \$62,445, Peterson Plumbing & Heating Co Ltd Winnipeg Man \$23,148, Pinkerton's of Canada Ltd Vancouver BC \$12,166, Edwin Porter Fabrics Ltd Toronto Ont \$3,455, Racey MacCallum & Bluteau Ltd Montreal Que \$3,678, Ritchie Mechanical Contractors (1963) Ltd Frobisher Bay NWT \$5,202, Travel Care Montreal Que \$12,234, Sunshine Landscaping & Sodding Thunder Bay Ont \$9,599, Sure-Kill Pest Control Co Ltd Islington Ont \$2,890, Tektronix Canada Ltd Pointe Claire Que \$3,665, Government of Yukon Territory Whitehorse Yukon \$2,183, Venne Thibault & Gagnon Architectes Quebec Que \$14,226.

CANADIAN SURFACE TRANSPORTATION ADMINISTRATION

*Technical Personnel Services—\$1,370,182—*Acres Consulting Services Ltd Niagara Falls Ont \$19,000, Allen Robert Ltd Vancouver BC \$50,000, Archer Consulting Ltd Pointe Claire Que \$9,000, Arctic Systems Calgary Alta \$115,593, BC Research Vancouver BC \$18,929, Black F W Ottawa Ont \$5,775, Buchanan J Ottawa Ont \$4,446, Calspan Corp Buffalo NY USA \$46,500, Canada Safety Council Ottawa Ont \$27,972, Canadian Standards Rexdale Ont \$28,334, Control Systems Research Inc Arlington Va USA \$15,319, Convey J R Ottawa Ont \$5,212, Day R V Ottawa Ont \$5,000, Deleuw Cather & Company Don Mills Toronto Ont \$112,083, Department of Attorney-General Province of Alberta Edmonton Alta \$5,000, Government of Canada—Department of National Defence Ottawa Ont \$52,751, National Research Council Ottawa Ont \$6,854, Department of Public Works Ottawa Ont \$4,664, Dillion M M Ltd Toronto Ont \$30,069, Dudas Kuypers Adamson Ltd Toronto Ont \$9,998, Ecole Polytechnique Montreal Que \$22,000, Galbraith D E Ottawa Ont \$4,971, General Testing Laboratories Inc Springfield Ill USA \$42,079, German & Milne Montreal Que \$32,765, Guimont André Ottawa Ont \$7,325, Hovey & Associates Ltd Ottawa Ont \$93,282, Howe C W Ottawa Ont \$2,205, Johnson D H Ottawa Ont \$13,863, Kates Peat Marwick & Co Toronto Ont \$18,000, Lake H R Fortune Bay Nfld \$7,333, Lea N D & Associates Ltd Vancouver BC \$5,277, MacAskill A M & Associates Montreal Que \$4,969, Mallen B & Associates Inc Montreal Que \$3,700, McCormack P D Ottawa Ont \$3,200, McGill University Montreal Que \$25,050, McMullen J J Associates Inc New York NY USA \$15,225, Memorial University St John's Nfld \$5,000, Morgan J R Ottawa Ont \$15,788, Morris R E Ottawa Ont \$5,241, Northern Transportation Company Ltd Edmonton Alta \$8,920, Pearson P M L Thornhill Ont \$12,822, Petepiece David Ottawa Ont \$4,066, Riddell Stead & Company Ottawa Ont \$3,625, Setak Computers Services Corp Willowdale Ont \$5,000, Sores Inc Montreal Que \$41,895, Stoltz D E Pointe Claire Que \$5,000, Swan Wooster Engineering Vancouver BC \$11,948, Trimac Ottawa Ont \$9,225, Universities of: Alberta

Edmonton Alta \$29,500; British Columbia Vancouver BC \$9,880; Calgary Calgary Alta \$12,000; Manitoba Winnipeg Man \$14,000; New Brunswick Fredericton NB \$35,020; Saskatchewan Saskatoon Sask \$58,187; Toronto Toronto Ont \$44,765 and Windsor Windsor Ont \$3,587, Yu A Toronto Ont \$9,931.

*Computer and Data Processing Services \$23,055—*Government of Canada—Department of Supply and Services Ottawa Ont \$23,055.

Other Types of Services \$1,329.

TRANSPORTATION DEVELOPMENT AGENCY

Computer and data processing services \$2,215.

Hospitality \$2,528.

*Stenographic Services \$26,047—*DOT Personnel Services Montreal Que \$4,355, Office Overload Co Ltd Montreal Que \$20,567.

*Technical personnel services \$1,973,959—*W D Alexander Fort Garry Man \$4,706, Acres Consulting Services Ltd Toronto Ont \$12,458, Aviation Planning Services Ltd Montreal Que \$7,500, A B Allan Toronto Ont \$7,900, W Barrington Montreal Que \$3,910, M Blurton Montreal Que \$15,375, B Broulette Montreal Que \$15,000, B A Campbell Montreal Que \$2,000, Government of Canada—Department of Supply and Services Ottawa Ont \$57,515, Canadian Guided Ground Transportation Kingston Ont \$79,932, Canadian National Railways Montreal Que \$216,476, Canadian Pacific Consultant Montreal Que \$12,682, Canadian Pacific Railways Montreal Que \$10,500, Cities: Calgary Alta \$43,800; Regina Sask \$14,327 and Winnipeg Man \$15,000, I M Cowan Vancouver BC \$3,018, Crawley Films Ltd Ottawa Ont \$4,980, Damas and Smith Willowdale Ont \$65,137, L J D'Amore Montreal Que \$3,500, Deleuw Cather & Co of Canada Regina Sask \$5,000, D E Denyar Montreal Que \$3,188, Dimension Consultants Ltd Montreal Que \$14,315, W Dore Montreal Que \$8,750, Ecole Polytechnique Montreal Que \$16,190, Ewart Tremblay & Associates Montreal Que \$2,100, A Frayne Montreal Que \$3,850, I F Gilbert North Vancouver BC \$18,260, Glenayre Electronics Ltd Montreal Que \$18,500, S A Gordon St Lambert Que \$3,000, L G Gremble & Associates Ltd Edmonton Alta \$2,651, W H D Hanchet Montreal Que \$16,819, A N Hanna Montreal Que \$14,500, A Hanus Montreal Que \$2,520, Hedlin Menzies & Associates Ltd Toronto Ont \$33,710, M D Hudson Kingston Ont \$4,200, Industrial Illustrating and Designing Inc St Laurent Que \$8,021, H Johnson Montreal Que \$3,315, Anthony Johnson & Associates Montreal Que \$3,375, Kates Peat Marwick & Co Toronto Ont \$63,962, J Laframboise Montreal Que \$6,800, N D Lea & Associates Ottawa Ont \$52,780, Leisure Consultant Montreal Que \$4,500, J D H Lambert Ottawa Ont \$2,050, J A Mahomed Montreal Que \$4,480, F Malins Montreal Que \$2,850, J Morgan Montreal Que \$18,320, P J Munro Montreal Que \$3,176, Northern Transportation Co Ltd Ottawa Ont \$370,187, F D O'Connell Montreal Que \$8,095, Office of Industrial Research Montreal Que \$3,600, B Oram Montreal Que \$4,440, V S Pendakur Vancouver BC \$26,681, C Preston Montreal Que \$7,475, Queen's University Kingston Ont \$8,500, D Raisinghani Montreal Que \$17,950, Research Council of Alberta Edmonton Alta \$163,255, Roads and Transportation Association Ottawa Ont \$34,869, S W Rowland Don Mills Ont \$3,150, P S Ross and Partners Toronto Ont \$4,400, Ruliff Grass Ltd Thornhill Ont \$4,000, R B Scadden Windsor Ont \$2,750, S M A (Societe De Mathematiques) Montreal Que \$2,408, The Saskatchewan Research Council

TRANSPORT—Concluded

Saskatoon Sask \$133,000, A D Smith Montreal Que \$5,600, D Stemp Rexdale Ont \$2,500, Terracross Ltd Montreal Que \$3,910, D Tighe Montreal Que \$8,640, Travacon Calgary Alta \$18,981, Universities of: British Columbia Vancouver BC \$5,908; Calgary Calgary Alta \$80,212; McGill Montreal Que \$14,801; Newfoundland St John's Nfld \$5,000; Ottawa Ottawa Ont \$4,248; Sir George Williams Montreal Que \$4,500, Toronto Toronto Ont \$20,000; Western Ontario London Ont \$8,250 and York Toronto Ont \$7,311, A S Williams Montreal Que \$3,949, Lloyd Walker and Associates Ltd Baie d'Arfe Que \$4,593, S Yagar Kensington Australia \$5,000.

Training and education services \$10,581—The Berlitz School of Languages Montreal Que \$4,772.

Canadian Transport Commission

Computer Programming Services \$268,499—C K Belair Manotick Ont \$2,350, Canadian Pacific Limited Montreal Que \$3,000, Dataline Systems Ltd Toronto Ont \$5,209, Government of Canada—Labour—Statistics Canada \$6,916 and Department of Supply and Services \$2,742, Systems Dimensions Ltd Ottawa Ont \$73,100, Ministry of Transport \$172,056.

Consulting Services \$1,017,989—J R Belcher Ottawa Ont \$20,802, O Blanc Ottawa Ont \$4,542, M. Boisvert Ottawa Ont \$3,550, Canadian British Engineering Consultants Assoc Halifax NS \$15,471, Canadian National Railway Montreal Que \$75,000, Canadian Pacific Limited Montreal Que \$102,500, F Côté Ottawa Ont \$2,550, H J Darling Ottawa Ont \$4,393, H W Ellicott St Lambert Que \$5,200, A Elliott Ottawa Ont \$4,200, D Floyd Toronto Ont \$14,885, W C Found Toronto Ont \$2,250, A Guetta Ottawa Ont \$4,972, Industrial Research Institute of the University of Windsor Windsor Ont \$4,557, E E Johnston Honolulu Hawaii \$6,250, Kates Peat Marwick & Co Montreal Que \$209,463, C W King Manotick Ont \$5,000, R Lee Ottawa Ont \$7,700, E Mackova Ottawa Ont \$4,148, Market Facts of Canada Toronto Ont \$60,000, D A L McDonald Montreal Que \$8,850, E B McDougall Ottawa Ont \$38,000, H Mohring Toronto Ont \$2,250, G M Parekh Ottawa Ont \$5,808, C Prentice Ottawa Ont \$2,275, N Preston Ottawa Ont \$3,503, Read Voorhees & Associates Ltd Don Mills Ont \$5,495, R Shepp Ottawa Ont \$6,625, P Sloan Ottawa Ont \$3,500, Snavely King & Tucker Inc Washington DC USA \$98,470, R M Soberman Ltd Toronto Ont \$9,222, Sorès Inc Montreal Que \$26,272, M Stephens Ottawa Ont \$3,535, L Stewart St Lambert Que \$2,291, K W Studnicki-Gizbert Ottawa Ont \$32,620, Swan Wooster Engineering Co Vancouver BC \$159,097, Systems Research Group Inc Toronto Ont \$14,496, J Tant Ottawa Ont \$2,825, Techman Ltd Calgary Alta \$13,713, W B Trusty Toronto Ont \$4,200, M V Uzumeri Islington Ont \$2,225, J A Vance Toronto Ont \$10,320, R Wakefield Ottawa Ont \$3,114.

Drafting Services \$4,808—Canadian Design Service Co Montreal Que \$4,808.

Health Services \$3,718—Government of Canada—Department of National Health and Welfare Ottawa Ont \$3,718.

Legal Services \$6,473—J E Wells Alberton PEI \$3,400.

Photographic Services \$9,823—Government of Canada—Public Archives of Canada \$8,160.

Protection Services \$37,014—Canadian Corps of Commissionaires Ottawa Ont \$36,913.

Reporting Services \$17,252—Nethercut & Co Ltd Toronto Ont \$15,793.

Training and Educational Services \$23,419—Canadian National Railway Montreal Que \$15,000, Government of Canada—Public Service Commission Ottawa Ont \$4,998.

Miscellaneous \$5,036.

TREASURY BOARD**CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM**

Management Consulting and Contract Research \$394,806—Colburn Project Control Ottawa Ont \$4,500, Coopers and Lybrand Ottawa Ont \$3,850, Government of Canada—Department of Consumer and Corporate Affairs Ottawa Ont \$8,600 and Department of Supply and Services Ottawa Ont \$166,226, McDonald Currie and Company Ottawa Ont \$21,725, Stevenson and Kellogg Limited Toronto Ont \$85,170, Urwick Currie and Partners Montreal Que \$100,904, H S Young Ottawa Ont \$2,114.

Data Processing Services \$689,649—Computel Systems Limited Ottawa Ont \$13,542, Datacap Limited Ottawa Ont \$2,372, Dataline Systems Limited Toronto Ont \$71,355, Government of Canada—Computer Services Bureau Ottawa Ont \$132,036 and Department of Supply and Services Ottawa Ont \$204,314, Infodata Limited Don Mills Ont \$6,128, I P Sharp and Associates Limited Toronto Ont \$2,651, Riddell Stead and Associates Ottawa Ont \$9,900, Softwarehouse Limited Ottawa Ont \$40,145, Systems Dimensions Limited Ottawa Ont \$197,214, SDI Associates Limited Toronto Ont \$9,992.

Other Business Services \$1,788,971—K M Bennett Waterloo Ont \$9,096, C Bergeron Ottawa Ont \$3,465, Canadian Corps of Commissionaires Ottawa Ont \$2,742, J J Choate Toronto Ont \$5,535, C Demers Rockland Ont \$4,563, J I Doig Ottawa Ont \$4,900, P Gill Ottawa Ont \$6,593, Government of Canada—Department of Finance Ottawa Ont \$1,328,000 and Department of Supply and Services Ottawa Ont \$26,030, A Grandmaison Ville d'Anjou Que \$2,612, M Hebert Ottawa Ont \$5,250, C Hutt Ottawa Ont \$6,593, M J Jarrell Ottawa Ont \$7,197, Kates Peat Marwick and Company Toronto Ont \$25,242, K Knowles Ottawa Ont \$2,226, G Langelier Ottawa Ont \$4,500, M Levesque Ottawa Ont \$6,300, R J Louks Orleans Ont \$9,600, McDonald Currie and Company Ottawa Ont \$2,880, H A Meredith Montreal Que \$3,388, Miss Stacey Personnel Ottawa Ont \$43,188, A Murphy Ottawa Ont \$2,962, Personnel Pool Ottawa Ont \$120,244, Price Waterhouse Associates Ottawa Ont \$21,150, B Prouse Reporting Services Toronto Ont \$2,219, P S Ross and Partners Ottawa Ont \$21,875, Samson Belair Riddell Stead Incorporated Montreal Que \$21,254, D E Sewell Kingston Ont \$4,937, Stevenson and Kellogg Limited Toronto Ont \$24,981, Urwick Currie and Partners Montreal Que \$19,794, D Weiler Toronto Ont \$4,291, G Young Ottawa Ont \$3,080.

National Research Council of Canada

Accounting Services \$77,050—Government of Canada—Department of Supply and Services Ottawa Ont \$77,050.

TREASURY BOARD—Concluded

Building Cleaning Services \$324,825—Allied Building Services Ottawa Ont \$32,010, Empire Maintenance Products Montreal Que \$218,530, Jet Janitor Services Stephenville Nfld \$29,437, Manpower Business Services Ottawa Ont \$9,998, Modern Building Cleaning Ottawa Ont \$2,817, Government of Canada—Department of Public Works Ottawa Ont \$12,419.

Catering and Quartering Services \$132,145—Branchaud and Branchaud Caterers Ltd Ottawa Ont \$7,132, Crawley and McCracken Co Limited Montreal Que \$44,118, Government of Canada—Department of Public Works Fort Churchill Man \$67,388.

Engineering and Data Processing Services \$1,074,424—Academic Translation Centre Ottawa Ont \$2,245, Arrow Transfer Co Vancouver BC \$2,471, J Bigu del Blanco Kingston Ont \$5,772, J Boda Ottawa Ont \$5,612, Bolt Beranck and Newman Inc Cambridge Mass USA \$4,995, A Cappadocia Ottawa Ont \$7,716, Carleton University Ottawa Ont \$2,982, Central Mortgage and Housing Corp Ottawa Ont \$5,500, Curling Services Ottawa Ont \$3,240, Datasap Ltd Ottawa Ont \$2,150, EDA Electronics Ottawa Ont \$5,854, G A Gibbs Ottawa Ont \$3,000, Government of Canada—Department of Transport Ottawa Ont \$9,554, Hodgsons Steel and Iron Works Niagara Falls Ont \$4,917, IBM Canada Limited Toronto Ont \$17,971, R G Ko Orleans Ont \$10,535, Laurentian University Sudbury Ont \$4,000, Maritime Computers Halifax NS \$3,267, McRostie Seto Genest & Associates Ltd Ottawa Ont \$5,624, S F McKinnon Ottawa Ont \$4,462, Midwest Drilling Winnipeg Man \$4,350, D A J Millar Ottawa Ont \$5,210, Ontario Hydro Toronto Ont \$3,882, Pan American World Airways Fort Churchill Man \$798,265, I S Parker Ottawa Ont \$2,859, G Plassman Penticton BC \$2,210, Queens University Kingston Ont \$14,000, M J Ryan Ottawa Ont \$2,290, R H Scanlon Ottawa Ont \$4,930, Sharon Electronics Ottawa Ont \$3,900, T Steel Ottawa Ont \$2,164, H M Sylvestre Pembroke Ont \$2,341, Systems Dimensions Limited Ottawa Ont \$11,411, G H Wagner Columbia Mo USA \$3,600, H U Wisniowski Ottawa \$3,000.

Health Services \$46,520—Government of Canada—Department of National Health and Welfare Ottawa Ont \$45,817.

Other Business Services \$227,272—Border Brokers Limited Vancouver BC \$4,260, Canadian Kodak Ltd Toronto Ont \$2,333, Canadian Press Clipping Service Toronto Ont \$3,559, Capital and Commercial Laundry Ltd Ottawa Ont \$3,702, M M Dadswell Metcalfe Ont \$2,105, Dominion Bookbinding Ottawa Ont \$4,564, Dominion Wide Photographs Ltd Ottawa Ont \$3,477, DOT Personnel Services Toronto Ont \$4,772, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$3,176 and National Film Board Montreal Que \$33,600, Graphic Films Ltd Ottawa Ont \$9,411, Harpell's Press Co-op Gardenvale Que \$2,222, E M Kidd Ottawa Ont \$2,101, J Lagrois Pointe Gatineau Que \$3,222, L Leicester Saskatoon Sask \$2,284, D P Loshak Ottawa Ont \$7,702, Manpower Business Services Ottawa Ont \$16,894, Netherlands Aircraft Factories Topper V F W Schiphol Oost The Netherlands \$3,055, Office Overload Ottawa Ont \$3,297, Personnel Pool Ottawa Ont \$6,593, Place du Portage Personnel Hull Que \$6,330, A Popp Ottawa Ont \$2,058, J C Richer Montreal Que \$7,800, Smith Irwin and Conley Smith Falls Ont \$18,214, Sunshine Uniform Supply Services Toronto Ont \$2,093, The Corporation of the City of Ottawa Ottawa Ont \$9,836, J Thibault Hull Que \$2,120.

Postdoctorate Fellowships \$816,945—Payment of National Research Council laboratories fellowships valued at \$9,000 for both married

and single fellows were paid from this allotment on a monthly basis.

Protection Services \$407,321—Canadian Corps of Commissionaires Ottawa Ont \$401,630, Gordon Smith Halifax NS \$3,000.

Research and Technical Support Contracts \$883,629—Guelph University Guelph Ont \$26,962, Lakehead University Thunder Bay Ont \$3,000, Memorial University of Newfoundland St John's Nfld \$9,916, National Science Film Library Ottawa Ont \$35,000, University of British Columbia Vancouver BC \$24,000, Université Laval Quebec Que \$8,955, University of Montreal Montreal Que \$215,150, University of Saskatchewan Saskatoon Sask \$47,425, York University Toronto Ont \$46,250; contracts entered into with the Research Councils of the following provinces for the provision of scientific and technical information and support services to local Canadian companies—Alberta \$82,500, British Columbia \$82,500, New Brunswick \$61,000, Nova Scotia \$80,000, Ontario \$70,000, Saskatchewan \$80,000.

Scientific Services \$541,182—Alphatext Systems Ottawa Ont \$6,836, American Geological Institute Washington DC USA \$5,635, Barringer Research Limited Rexdale Ont \$11,186, Biosciences Information Services Philadelphia Pa USA \$5,390, R A Boorne Ottawa Ont \$3,646, British Columbia Research Vancouver BC \$6,375, S M Brownstein Ottawa Ont \$2,000, J Burgess Honolulu Hawaii USA \$2,500, Canadian Design Service Co Ltd Toronto Ont \$7,304, Canadian Film Institute Ottawa Ont \$15,000, Canadian Industries Limited Montreal Que \$16,875, W H Cook Ottawa Ont \$11,940, De Havilland Aircraft of Canada Ltd Toronto Ont \$2,648, R E Demayo Ottawa Ont \$2,000, Department of Education and Science London Eng \$18,657, J G Desternes Ottawa Ont \$3,191, D R Dickson Ottawa Ont \$5,433, Dobush Stewart Bourke Longpre Marchand Goudreau Hein Architects Ottawa Ont \$10,995, W Eedy Ottawa Ont \$4,808, Engineering Index Inc New York NY USA \$25,142, German and Milne Montreal Que \$8,500, Herner and Co Washington D C USA \$41,826, J Hruska Ottawa Ont \$3,961, P J Hyde and Associates Ottawa Ont \$4,135, Institute for Scientific Information Philadelphia Pa USA \$27,337, K K Kartha Saskatoon Sask \$3,352, W J Karmey Toronto Ont \$2,050, P A Lapp Limited Toronto Ont \$9,501, L G L Limited Toronto Ont \$23,341, Manpower Business Services Ottawa Ont \$7,720, G E Maybee Port Credit Ont \$2,905, McGill University Montreal Que \$35,791, D W Peter Ottawa Ont \$7,775, Queens University Kingston Ont \$40,068, Q H Quesnel Ottawa Ont \$6,846, Regents of the University of California Berkeley Cal USA \$14,738, M A Rorke Ottawa Ont \$5,309, Saskatchewan Research Council Saskatoon Sask \$9,000, Simon Fraser University Burnaby BC \$7,526, D Sinhuber Ottawa Ont \$4,701, Sir George Williams University Montreal Que \$5,500, P H Southwell Rockwood Ont \$2,700, E A Therrien Ottawa Ont \$4,088, K F Tupper Ottawa Ont \$3,600, University of British Columbia Vancouver BC \$15,578, Université Laval Quebec Que \$18,028, University of Montreal Montreal Que \$5,177, A H Vroom Hudson Que \$38,325, D L Wilkinson Ottawa Ont \$4,725.

Council Members \$29,350. For further details see Section 36.

Training and Educational Services \$45,945—F Carignan Ottawa Ont \$2,988, Jeanine Feral Hull Que \$8,196, Josette Feral Hull Que \$3,658, Government of Canada—Public Service Commission Ottawa Ont \$5,896, IBM Canada Ltd Toronto Ont \$4,784, C M Robichaud Ottawa Ont \$3,033, Xerox Systems Ltd Toronto Ont \$4,365.

URBAN AFFAIRS

Clerical and Secretarial Services \$61,875—Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$3,206, C Levy Vancouver BC \$2,500, Manpower Services Ltd Ottawa Ont \$33,873, Miss 500 Ottawa Ont \$6,790, Office Overload Co Ltd Ottawa Ont \$2,917, Personnel Pool Ottawa Ont \$5,327, Other \$7,262.

Consulting and Research Services \$1,872,468—C Aasen Ottawa Ont \$6,821, C Aass Ottawa Ont \$2,775, K Balmer Ottawa Ont \$7,002, G Bang Toronto Ont \$10,350, M Barcelo Montreal Que \$14,625, A Bernholtz Consultant Inc Toronto Ont \$43,000, H Baxter Ottawa Ont \$7,320, L Bellam Ottawa Ont \$4,710, T Bezanson Ottawa Ont \$5,790, A Booth Lincoln Neb USA \$14,000, Break Pain & Watts Toronto Ont \$2,675, T Brecher Montreal Que \$4,215, Brownstone Feldman Toronto Ont \$47,587, W Bunge St Marys Ont \$4,500, J Buss Ottawa Ont \$5,523, Brock University St Catharines Ont \$13,315, British Columbia University Vancouver BC \$116,500, D Cameron Ottawa Ont \$20,338, G Cassidy Ottawa Ont \$16,275, Centre de Recherches urbaines & régionales Montreal Que \$59,703, A Charbonneau Dorval Que \$8,495, E Chatterton Halifax NS \$8,100, M Chevalier Montreal Que \$3,997, M Chiasson Ottawa Ont \$3,642, J Clair St Bruno Que \$2,300, N Cloutier Montreal Que \$1,800, Consultantgroup Ltd Saskatoon Sask \$2,300, Conseil de Développement Social Montreal Que \$4,000, Canadian Federation of Mayors & Municipalities Ottawa Ont \$25,000, A Cooperstock Ottawa Ont \$26,667, C Cotterell Montreal Que \$11,042, J Cowell Toronto Ont \$4,900, F Cronin Scarborough Ont \$2,000, H Cummings Montreal Que \$3,787, R Daoud Westmount Que \$11,942, J Davy Ottawa Ont \$3,359, I Dawson Ottawa Ont \$13,200, J Decarie Montreal Que \$2,900, D Demko & B Riddell Kingston Ont \$4,748, F Dumont Rougemont Que \$3,652, C Dubé Vancouver BC \$6,667, Economics Research Association Springfield Va USA \$2,440, A Edwards Ottawa Ont \$5,274, Environmental Group Analysis Vancouver BC \$4,681, K Evans Ottawa Ont \$5,700, A Falkner Ottawa Ont \$8,750, S Fosburg Cambridge Mass USA \$5,200, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$104,139 and Department of Supply and Services Ottawa Ont \$30,933, G Gray Vancouver BC \$4,900, P Gabor Toronto Ont \$2,920, J Ganczarezyk Toronto Ont \$8,000, L Gordon Ottawa Ont \$6,409, J Gould Montreal Que \$2,504, H Green Ottawa Ont \$5,064, B Greer-Wotten Downview Ont \$3,000, W Hartwick & J Collins Vancouver BC \$2,350, Hartwick Bros Toronto Ont \$18,285, J Hartwick Kingston Ont \$7,769, P Hartwick Toronto Ont \$3,000, B Helm Ottawa Ont \$6,323, W Hettich Ottawa Ont \$4,960, J Holmes Ottawa Ont \$3,955, D Hoyer Toronto Ont \$2,200, B G Hutchinson Waterloo Ont \$9,060, Institute of Urban Studies Winnipeg Man \$1,700, K Izumi Ottawa Ont \$6,500, P H Jones Aurora Ont \$10,000, R Johnston Vancouver BC \$2,277, Kates Peat Marwick Associates Montreal Que \$3,335, H Kaplan Downview Ont \$9,000, G Karczewski Ottawa Ont \$8,621, P Keilhofer Ottawa Ont \$3,175, R Kfoury St Laurent Que \$2,940, A Khan Winnipeg Man \$8,062, H M Kitchen Peterborough Ont \$4,900, M Kubat & Woolridge Waterloo Ont \$2,500, P Kyba Guelph Ont \$3,200, C Laperrière-Thomasset Montreal Que \$6,200, N D Lea Associate Ottawa Ont \$4,667, l'Agence d'Urbanisme Montreal Que \$11,500, M Lanphier Downview Ont \$9,850, L Lavallee Montreal Que \$9,161, J J Lemieux Ottawa Ont \$13,917, Lemoyne Institute Halifax NS \$4,896, F Lennarson Halifax NS \$4,000, C Levy Vancouver BC \$11,250, K Liang Ottawa Ont \$26,500, M Lincourt Ottawa Ont \$25,001, G Lindberg Lund Sweden \$4,750, J Lithwick Ottawa Ont \$5,314, B Lovelace Ottawa Ont \$4,435, T Major Winnipeg Man \$9,750, McMaster University Hamilton Ont

\$39,454, W Marshall Ottawa Ont \$17,905, J A Martel Ottawa Ont \$5,222, L Martin Montreal Que \$10,125, M Woodsaw-Mavin Ste Foy Que \$4,500, McKeen & Grabst Electronics Ottawa Ont \$2,400, R McLemore Waterloo Ont \$3,218, HB Messinger Shawinigan Lake BC \$13,925, W Michelson Toronto Ont \$11,538, P Milojevic Ottawa Ont \$17,000, Market Facts of Canada Ltd Toronto Ont \$2,500, J Miron Agincourt Ont \$2,698, P Mondor Ottawa Ont \$2,333, B Morel Ottawa Ont \$7,150, A Moscovitch London England \$2,400, R Murdie Toronto Ont \$3,000, Murray V Jones and Associates Ltd Toronto Ont \$7,500, C Noel Ottawa Ont \$3,000, A O'Brien London Ont \$2,250, A Ouellette Ottawa Ont \$3,000, V Owen Ottawa Ont \$14,518, H Parnass & Company Montreal Que \$20,400, M Pendleton Ottawa Ont \$5,000, P Pergler Ottawa Ont \$30,000, P Plewisk Montreal Que \$3,622, Project Planning Associates Toronto Ont \$5,000, Queen's University Kingston Ont \$30,366, J B Racine Ottawa Ont \$5,000, M Ray Buffalo NY USA \$26,046, E Roberts Kingston Ont \$3,958, R Rowan Outremont Que \$3,750, J Saaltink Halifax NS \$4,200, G Sarda Ottawa Ont \$8,000, S Schatzow Ottawa Ont \$17,754, D Seni Ottawa Ont \$15,706, J Shannon Ottawa Ont \$8,794, O Siddiqui Ottawa Ont \$2,650, I Silver Ottawa Ont \$25,000, A Singer Ottawa Ont \$3,875, J Sklofsky Willowdale Ont \$11,561, A Smith Ottawa Ont \$2,188, Sorecom Inc Montreal Que \$7,659, Springhurst Community Health Centre Toronto Ont \$43,674, E Sutton Ottawa Ont \$5,099, O Stanek Sherbrooke Que \$4,250, B Stuart Vancouver BC \$3,246, H Swain Ottawa Ont \$4,258, D Taylor Ottawa Ont \$16,750, J Taylor Ottawa Ont \$9,100, Thompson Berwick Pratt and Associates Vancouver BC \$21,850, The Urban Collaborative Toronto Ont \$8,000, W B Trusty Toronto Ont \$12,000, Toronto University Toronto Ont \$97,568, H Urion Montreal Que \$4,167, P Villeneuve St Ursules Que \$3,700, Waterloo University Waterloo Ont \$37,425, J Whitelaw Victoria BC \$4,875, L Winham Dundas Ont \$2,250, H Wood Montreal Que \$10,750, M Wood Ottawa Ont \$4,620, B Woodrow Toronto Ont \$5,080, T H Yoo Sherbrooke Que \$2,607, York University Downview Ont \$33,500, Other \$84,795.

Data Processing Services \$21,961—Dataline Limited Toronto Ont \$6,652, Federal Systems of Canada Ltd Ottawa Ont \$14,550, Other \$759.

Information Services \$66,324—M Baslaw Ltd Ottawa Ont \$4,145, R Boeking Vancouver BC \$2,910, Bratton Crews Cummings Associates Toronto Ont \$4,500, A Cloutier Hull Que \$3,905, Orba Information Montreal Que \$7,470, Peter Barnard and Associates Toronto Ont \$5,000, D Platt Ottawa Ont \$3,662, R Prevost Outremont Que \$2,928, M Rabot Ottawa Ont \$2,000, C Tower Ottawa Ont \$22,917, J Weller Montreal Que \$3,120, Other \$3,767.

Protection Services \$37,690—Canadian Corps of Commissioners Ottawa Ont \$32,874, Government of Canada—Department of Supply and Services Ottawa Ont \$4,680, Other \$136.

Training and Education Services \$5,763—Government of Canada—Public Service Commission Ottawa Ont \$3,528, Other \$2,235.

Other Types of Services \$10,694.

VETERANS AFFAIRS

ADMINISTRATION PROGRAM

Data Processing Service \$58,763—Computer Services Bureau DSS Ottawa Ont \$58,763.

VETERANS AFFAIRS—Continued

Management Consultants Services \$62,720—Government of Canada—Department of Supply and Services—Bureau of Management Consultants Ottawa Ont \$14,125 and Public Service Commission Ottawa Ont \$33,536, Management Concepts Ltd Scarborough Ont \$9,812, John Doherty and Co Ltd Ottawa Ont \$2,765.

Printing and Public Relations \$64,513—Y Diceman Ottawa Ont \$3,884, Government of Canada—Department of Supply and Services—Canadian Government Photo Centre Ottawa Ont \$3,079 and Canada Government Printing Bureau Hull Que \$14,030, R L Crain Ltd Ottawa Ont \$7,964, Stafford Kingsley Ottawa Ont \$2,103, Com/Art Studio Ottawa Ont \$5,546, Joseph Schull Rosemere Que \$13,358.

Protection Service \$40,101—Canadian Corps of Commissionaires Ottawa Ont \$40,101.

Real Estate Services \$3,717.

Staff Training \$15,721.

Hospitality \$7,363.

Other Types of Services \$20,726.

WELFARE SERVICES PROGRAM

National Associations \$114,912—Canadian Hearing Society Toronto Ont \$6,600, Canadian National Institute for the Blind Toronto Ont \$98,312, Canadian Paraplegic Association Toronto Ont \$10,000.

Consultant Services \$58,882—Government of Canada—Department of Supply and Services—Computer Services Ottawa Ont \$36,882, Information Science Industries (Canada) Ltd Ottawa Ont \$11,000, Management Concepts Ltd Scarborough Ont \$11,000.

Employment Services \$5,179—Office Overload Co Ltd Ottawa Ont \$5,179.

Printing Services \$25,567.

Guides (Vimy Memorial) \$6,326.

Protection Services \$10,214—Canadian Corps of Commissionaires Ottawa Ont \$10,214.

Staff Training \$10,203.

Hospitalization Premiums \$260,746.

Other Types of Services \$5,318.

BUREAU OF PENSIONS ADVOCATE PROGRAM

Other Types of Services \$3,949.

PENSIONS PROGRAM

Staff Training \$2,222.

Medical Services \$282,039—Treatment Services Program of Veterans Affairs Ottawa Ont \$226,404.

Legal Service \$2,232.

Protection Service \$1,596—Canadian Corps of Commissionaires Ottawa Ont \$1,596.

Consultants Service \$11,000—Government of Canada—Department of Supply and Services—Bureau of Management Consultants Ottawa Ont \$11,000.

Printing Service \$16,648—Government of Canada—Department of Supply and Services—Canadian Government Printing Bureau Ottawa Ont \$16,648.

Other Types of Services \$2,373.

TREATMENT SERVICES

Fees to medical specialists and general practitioners for part-time services in departmental institutions and clinics \$1,277,997—Albert J R Montreal Que \$2,400, Alemann A C Vancouver BC \$4,500, Batley W Ottawa Ont \$2,746, Beck M N Charlottetown PEI \$3,840, Bentley D C Montreal Que \$19,860, Bewick J B Saint John NB \$3,827, Bigelow G B Victoria BC \$7,655, Bonnell M L Murray River PEI \$2,892, Bowden D H Winnipeg Man \$3,000, Boyd R Calgary Alta \$3,600, Brown C Y Victoria BC \$2,777, Chan L Montreal Que \$17,400, Choudhury A R Montreal Que \$12,884, Copping G A Montreal Que \$23,669, Cote R L P Montreal Que \$11,989, Coyle J V St John's Nfld \$4,800, Cronhelm H J Victoria BC \$3,013, Cumming A R Victoria BC \$3,949, Das P K Victoria BC \$3,035, Davis G B Vancouver BC \$5,214, Debas H T Vancouver BC \$4,665, Dejong D Montreal Que \$3,600, Denis G Montreal Que \$2,101, Dickinson J C Montreal Que \$2,900, Drysdale R D Charlottetown PEI \$2,443, Elliot A J Vancouver BC \$6,000, Fahmi B M Vancouver BC \$5,700, Fanjoy W Saint John NB \$2,871, Fiddess James Victoria BC \$3,647, Finlayson R Montreal Que \$3,000, Finley J A Saint John NB \$3,441, Fishman S Vancouver BC \$5,280, Florendine DG Calgary Alta \$10,426, Fong H Montreal Que \$3,600, Found EM Charlottetown PEI \$3,010, Galbraith PA Winnipeg Man \$6,000, Gibson J E Kingston Ont \$8,400, Girardin N B Winnipeg Man \$3,960, Gonsior A Montreal Que \$3,000, Goresky W V Vancouver BC \$2,250, Gosse C L Halifax NS \$2,400, Gregory R A Saint John NB \$2,287, Grieve H G Victoria BC \$4,690, Groves A C Vancouver BC \$14,802, Halpenny G W Westmount Que \$18,000, Handa S P Saint John NB \$11,607, Henderson R Montreal Que \$3,000, Henry Edmison & Carter Victoria BC \$27,746, Homer G F Victoria BC \$10,786, House W Halifax NS \$4,200, John W A Calgary Alta \$9,310, Joshi P C Saint John NB \$7,410, Keddy G W A Saint John NB \$2,772, Kenning S P Victoria BC \$7,880, Keyes S A Saint John NB \$6,775, Khan A Winnipeg Man \$5,000, Kilgour J M Winnipeg Man \$6,000, Lament R Vancouver BC \$4,711, Lannigan R Calgary Alta \$2,850, Lantier R Montreal Que \$7,800, Lantz J B Charlottetown PEI \$4,678, LeBlond J W Regina Sask \$15,800, Levant M Calgary Alta \$10,434, Lingard W P Montreal Que \$4,800, Lucman T S Winnipeg Man \$2,000, MacDougall J T Winnipeg Man \$4,800, MacLeod A A Bonshaw PEI \$2,475, MacNulty Halifax NS \$2,400,

VETERANS AFFAIRS—Continued

Marcotte E Montreal Que \$7,200, McGillivray J S Regina Sask \$6,721, McGill University Montreal Que \$26,000, McKenzie J K Winnipeg Man \$6,000, McLean T B Victoria BC \$3,239, Mezaros A A F Montreal Que \$6,200, Mirsky S Ottawa Ont \$13,600, Morse L R Saint John NB \$3,408, Oliveros R T Montreal Que \$3,550, Osman J Ottawa Ont \$2,160, Paul G I Winnipeg Man \$3,498, Polson J S Montreal Que \$5,400, Pronger R C Victoria BC \$8,672, Purves J K Halifax NS \$4,000, Putnam M Charlottetown PEI \$6,081, Rosenthal L Montreal Que \$14,207, Ross H R Sydney NS \$2,400, Ross W C Victoria BC \$2,520, Rosser W Ottawa Ont \$4,440, Saad E S Montreal Que \$15,709, Samis J C Ottawa Ont \$5,280, Shaughnessy Veterans Medical Services Vancouver BC \$248,642, Silver S Saint John NB \$4,486, Sinclair J M Victoria BC \$10,425, Sloan Dickey Norton Greig Chetwyne and Gough Vancouver BC \$95,223, Sloan W L Vancouver BC \$3,000, Smith C Montreal Que \$2,200, Snidal D P Winnipeg Man \$3,500, Stewart N R Victoria BC \$5,678, Sutherland W Vancouver BC \$5,500, Sylvestre J & Associates Montreal Que \$72,998, Tanner J Winnipeg Man \$5,000, Theriault J C Saint John NB \$3,517, Thornton K R Victoria BC \$21,253, Toone W M Victoria BC \$11,791, Townsend M Montreal Que \$9,550, Turgeon P A Montreal Que \$3,600, University Anaesthetic Service Halifax NS \$15,600, University of Alberta Calgary Alta \$31,500, Vallejo R H Montreal Que \$12,683, Vaughan F W Victoria BC \$4,792, Warren J D Victoria BC \$5,065, Watt W C Calgary Alta \$9,664, Whitelaw D M Vancouver BC \$6,000, Wickett J C Ottawa Ont \$18,058, Wong W T Victoria BC \$2,684, Wyatt J P Winnipeg Man \$6,000, Yates M Victoria BC \$8,463, Zentra M T Montreal Que \$5,979.

Ambulance and Taxi Services \$22,445—Smith Ambulance Edmonton Alta \$8,737, Walker J Albert Funeral Home Ltd Halifax NS \$4,564, Yellow Cab Edmonton Alta \$2,201.

Association Membership Fees \$16,917.

Canadian Red Cross Arts and Crafts \$283,184.

Cemetery Charges \$169,623—Beechwood Cemetery Ottawa Ont \$2,030, City of Edmonton Edmonton Alta \$3,024, Forest Lawn Cemetery Mortuary Burnaby BC \$13,551, Last Post Fund Inc Montreal Que \$7,685, Notre Dame Cemetery Ottawa Ont \$5,315, Trull Funeral Home Toronto Ont \$2,091, Washington & Johnston Ltd Toronto Ont \$3,570, Woodland Cemetery London Ont \$2,135.

Consultant Fees \$49,219—Adams F Ottawa Ont \$5,430, Herman J D Ottawa Ont \$4,000, Lamb Mrs Ste Anne de Bellevue Que \$7,739, Lorrain Gerin-Lajoie Ste Anne de Bellevue Que \$7,836, MacDonald R I Toronto Ont \$2,400, McGill University Montreal Que \$6,000, St Jacques & Mongenais Ste Anne de Bellevue Que \$3,469, Wells C C Toronto Ont \$7,200.

Contracted Building Cleaning and Snow Removal \$59,104—Mike's Window Cleaning Thorndale Ont \$4,350, New World Maintenance Reg'd Montreal Que \$17,700, University of Alberta Edmonton Alta \$19,319, Val Royal Paving Inc Laval Que \$12,427.

Data Processing \$6,676—University of Manitoba Winnipeg Man \$2,291.

Dental Services \$629,706—Allaby C B Moncton NB \$2,122, Anderson J J Surrey BC \$2,561, Arnold D Woodstock NB \$2,169, Barker G E Banff Alta \$2,224, Black D E A Kelowna BC \$2,279, Burgman G E Niagara Falls Ont \$3,245, Burgman G W Kirkland Lake Ont \$3,015, Burnham J R Vernon BC \$2,658, Cooper R Milltown NB \$2,044, Cumberland D G Red Deer Alta \$4,055, Doiron J A Summerside PEI \$2,972, Duffy L I Charlottetown PEI \$5,654, Duguay B Caracut NB \$4,733, Edmunds JR Brantford Ont \$2,128, Flieger PS Amherst NS \$2,472, Goodwin W Harbour Grace Nfld \$2,612, Gosso Dental Laboratories London Ont \$3,635, Harquail M A New Glasgow NS \$2,339, Hewitt G Gander Nfld \$2,604, Jones R Gander Nfld \$3,577, Lesik J I Windsor Ont \$3,161, Levesque J Dalhousie NB \$2,308, Lindsay R Keith Vancouver BC \$3,686, MacEachern K A Charlottetown PEI \$2,061, MacIntyre W S Montague PEI \$2,585, MacKeigan W B Sydney NS \$3,820, MacPherson AD White Rock BC \$2,622, Manitoba Dental Lab Winnipeg Man \$2,329, Manning B Lumsden Nfld \$2,866, Michell R Kitchener Ont \$2,131, Milne J A New Glasgow NS \$2,993, Nickerson V M Yarmouth NS \$2,330, Nimchuk D P A Burnaby BC \$3,202, Outhouse P C Digby NS \$2,485, Parks M L St Catharines Ont \$2,051, Pinault G Campbellton NB \$2,342, Prentice W G Springhill NS \$2,151, Rumball T H Peace River Alta \$2,089, Seth V K Vancouver BC \$4,038, Simon Phillip Glace Bay NS \$4,671, Smith H F Brantford Ont \$2,103, Stasiuk J N Portage la Prairie Man \$2,850, Sutherland J Woodstock NB \$2,181, Swan J Clarendville Nfld \$2,969, Tegart R Edmonton Alta \$2,022, Trainer J Royalen Port Hawkesbury NS \$2,347, Turner Gerald Glace Bay NS \$3,812, Turner Dental Lab Victoria BC \$6,138, Tym C R Innisfail Alta \$2,741.

Food Services \$177,428—Aberhart Memorial Sanatorium Edmonton Alta \$177,428.

Funeral Charges \$650,892—Bardal A S Winnipeg Man \$4,232, Barrett's Funeral Home St John's Nfld \$3,194, Bell Funeral Home Vancouver BC \$2,170, Bishops Funeral Home Woodstock NB \$2,160, Brennan N W & Sons Ltd Saint John NB \$4,680, Brown Bros Funeral Chapel Ltd Toronto Ont \$2,723, Burnaby Funeral Directors Ltd Burnaby BC \$2,428, Calvins Funeral Home Saint John NB \$2,666, Carnell's Funeral Home St John's Nfld \$2,044, Caul W J Funeral Home Ltd St John's Nfld \$2,555, Chaplin's Funeral Chapel Victoria BC \$2,233, Charlottetown Funeral Home Charlottetown PEI \$2,160, Clarke MacGillivray & White Ltd Verdun Que \$2,020, Collins D A Inc Montreal Que \$2,137, Connolly and McKinley Edmonton Alta \$3,505, Coutu P Funeral Parlours' Winnipeg Man \$2,645, Crope Funeral Home Winnipeg Man \$2,210, Cy-Foster-Gooder Funeral Services Calgary Alta \$3,860, Dodsworth & Brown Ltd Hamilton Ont \$2,029, Donohue John T Funeral Home London Ont \$3,070, Evans Funeral Service London Ont \$2,100, First Memorial Services Ltd Vancouver BC \$5,483, Fitzpatrick's Funeral Home Saint John NB \$5,073, Forest Lawn Cemetery Mortuary Co Burnaby BC \$2,899, Foster and McGarvey Edmonton Alta \$4,369, Giffen-Mack Chapel Toronto Ont \$2,400, Giroux & Fils Inc Montreal Que \$2,161, Glenhaven Memorial Chapel Ltd Vancouver BC \$3,915, Hainstock and Sons Ltd Edmonton Alta \$2,160, Hamilton Mortuary Ltd Vancouver BC \$4,009, Harron Bros Ltd Vancouver BC \$4,972, Howard and McBride Edmonton Alta \$2,185, Jacques Funeral Home Calgary Alta \$4,239, Jerrett Funeral Chapels Ltd Toronto Ont \$3,740, Kane R S Ltd Willowdale Ont \$3,173, Kearney Funeral Directors Vancouver BC \$3,989, Kerr's Funeral Home Winnipeg Man \$2,249, Leyden's Funeral Home Calgary Alta \$3,699, MacLeod's Funeral Chapel Ltd Kamloops BC \$2,208, McCall Brothers Victoria BC \$5,290, McDougall & Brown Ltd Toronto Ont \$2,400, McEvoy and Shields Ottawa Ont \$5,852, McInnis &

VETERANS AFFAIRS—Continued

Holloway Ltd Calgary Alta \$4,748, McKenzie Funeral Service Balmoral Man \$2,136, McMaster Funeral Home Portage la Prairie Man \$2,122, Millard George A Funeral Home Ltd London Ont \$2,527, Mordue Bros Winnipeg Man \$2,632, Mount Pleasant Chapel Ltd Vancouver BC \$2,302, Murray E Newbigging Funeral Home Toronto Ont \$4,075, Needham Funeral Services Ltd London Ont \$2,886, Nunn and Thomson Ltd Vancouver BC \$2,125, Park Memorial Ltd Edmonton Alta \$4,407, Racine Robert & Gauthier Ottawa Ont \$4,295, Richmond Funeral Home Richmond BC \$2,478, Rooney's Funeral Home Alberton PEI \$2,520, Rosar-Morrison Funeral Home Toronto Ont \$3,600, Roselawn Funeral Directors Vancouver BC \$4,210, Royal Oak Funeral Chapel Burnaby BC \$2,894, Sands Mortuary Victoria BC \$6,224, Schoening Funeral Service Kamloops BC \$2,029, Simmons McBride Ltd Vancouver BC \$2,722, South Side Memorial Ltd Edmonton Alta \$2,185, The Garden Chapel Calgary Alta \$3,255, The Ingram Funeral Home Toronto Ont \$3,696, Thompson and Irving Victoria BC \$4,140, Thomson J J Winnipeg Man \$2,725, Thompson Joseph P Ltd Toronto Ont \$2,400, Trull Funeral Home Toronto Ont \$6,060, Turner & Porter Funeral Home Toronto Ont \$4,609, Tuttle Bros Funeral Home Moncton NB \$4,458, Veitch Draper Ltd Ottawa Ont \$3,045, Wallace L G Funeral Home Ltd Hamilton Ont \$2,005, Washington & Johnston Ltd Toronto Ont \$7,418, Wilson J F & Sons Inc Verdun Que \$2,193.

Grave Markers \$146,655—BC Monumental Works Vancouver BC \$10,567, Chesley Memorial Works Chesley Ont \$11,480, Dauphinee W T Ltd Shelbourne NS \$6,315, Geard Cut Stone London Ont \$10,241, Graveside Memorials Saskatoon Sask \$2,834, Hamilton Monument Co Hamilton Ont \$3,540, Holy Cross Cemetery Thornhill Ont \$4,978, Kenny Marble & Granite Works Ltd St John's Nfld \$7,514, Kingsway Monument Works Ltd Toronto Ont \$3,915, Lakehead Monuments Thunder Bay Ont \$9,498, MacLean Granite Red Deer Alta \$5,048, Nelson Monuments Ltd Sussex NB \$6,747, Remco Calgary Alta \$14,723, Scotstown Granite Quarries Ltd Montreal Que \$2,602, Sterling Memorials Ltd Edmonton Alta \$2,630, Thake Monument and Vaults Westport Ont \$6,192, Thake Monuments Westport Ont \$9,694, Woods Monumental Works Calgary Alta \$1,974.

Instructors Fees \$8,468—Brabant, Anna Ste Anne de Bellevue Que \$3,898.

Laundry Charges \$652,041—Capital Commercial Laundry Ottawa Ont \$2,143, Custom Cleaners Ltd Saskatoon Sask \$7,430, Economy Steam Laundry Ltd Victoria BC \$2,703, National Defence Medical Centre Ottawa Ont \$15,652, Shaughnessy Hospital Vancouver BC \$72,809, Ste Anne's Hospital Ste Anne de Bellevue Que \$190,201, United Cleaners Ottawa Ont \$4,867, University of Alberta Edmonton Alta \$24,981, Wendy's Reliable Limited Halifax NS \$209,937, Whitehall Laundry Winnipeg Man \$114,449.

Medical Services \$1,173,231—Aaron and Muttitt Edmonton Alta \$2,157, Aguayo A Montreal Que \$2,075, Ahmad D London Ont \$5,051, Aikenhead D E London Ont \$2,318, Anaesthesia Associates London Ont \$11,515, Anholt L M Edmonton Alta \$2,584, Assiniboine Anaesthetic Group Winnipeg Man \$22,729, Atkins L E Calgary Alta \$2,484, Ballantyne J F London Ont \$3,368, Batalion H Montreal Que \$2,950, Beckstead J L Winnipeg Man \$6,108, Belliveau Robert P Meteghan NS \$2,797, Bondy D C London Ont

\$2,037, Bowes K L Edmonton Alta \$10,363, Brash S W London Ont \$6,014, Burnett W H London Ont \$6,492, Busby S M London Ont \$8,281, Cameron W J M London Ont \$9,078, Campbell J D Calgary Alta \$2,472, Carnat Morris Calgary Alta \$3,866, Chipperfield W G Calgary Alta \$5,589, Clark A M Pubnico NS \$2,568, Clark G A London Ont \$4,166, Clarke O London Ont \$4,769, Coke L R Winnipeg Man \$6,372, Comrie C L Regina Sask \$3,947, Coulter W K London Ont \$7,367, Deer Lodge Hospital Medical Staff Association Winnipeg Man \$238,844, D'Intino C A Sydney NS \$2,754, Drummond M M Toronto Ont \$2,281, Dubravick Paul Montreal Que \$12,087, Edelstein E Montreal Que \$5,422, Edwards G E Calgary Alta \$4,758, Eid T C Edmonton Alta \$2,546, England N J London Ont \$4,013, Fong H C Laval Que \$2,407, Friedman S Z Montreal Que \$4,825, Gallie H R Calgary Alta \$6,221, Gardner J S Calgary Alta \$5,777, Gauthier J D Shippegan NB \$3,078, Good H E Haliburton Ont \$7,735, Group Anesthetic Services Edmonton Alta \$10,463, Harth M London Ont \$2,796, Health Sciences Clinic Fund Edmonton Alta \$3,577, Helmy H F Montreal Que \$4,048, Heschuk S A Dauphin Man \$2,319, Hobbs G E London Ont \$2,843, Houle J A Pointe Claire Que \$2,992, Irving Clinic Kamloops BC \$3,919, Jaatoul N London Ont \$5,102, Jeffery A B Keswick Ont \$2,600, Johnston D W B London Ont \$18,821, Jones E H Regina Sask \$2,793, Kearns J R Hamilton Ont \$3,574, Koval A Kingston Ont \$2,832, Koval R J Minden Ont \$4,902, Krystofiak B E London Ont \$2,693, Leavitt C T Calgary Alta \$2,095, Les Anesthésistes Associés de l'hôpital Reine Marie Montreal Que \$141,953, Letts J Calgary Alta \$2,692, Lewis J A London Ont \$21,232, Loudon J L London Ont \$3,022, Lundy F E Calgary Alta \$12,656, MacDougall W G Regina Sask \$2,136, MacRae E E London Ont \$3,394, Mallen R W Edmonton Alta \$13,433, Malyska W Deloraine Man \$3,101, Manitoba X-Ray Clinic Winnipeg Man \$68,867, McCracken W J Hamilton Ont \$3,161, McFetridge J G Regina Sask \$3,418, McFetridge J S Calgary Alta \$5,551, Medical Professional Services Trust Edmonton Alta \$2,982, Mehta A J Winnipeg Man \$8,667, Morton G K Edmonton Alta \$2,543, Nerette Jacques Lower Nguac NB \$5,768, North C L A Winnipeg Man \$3,324, O'Brien G J St John's Nfld \$2,305, Paine D T H North Bay Ont \$4,870, Peacock H A Hamilton Ont \$6,391, Pickard H A London Ont \$4,821, Pow R E Calgary Alta \$16,084, Price I C London Ont \$9,956, Pures J London Ont \$5,232, Radiological Professional Services Trust Edmonton Alta \$2,184, Rainbow Andrew J Hamilton Ont \$3,000, Redinger R N Lambeth Ont \$5,628, Rentiers and Brown Edmonton Alta \$3,405, Retzer O Calgary Alta \$6,725, Rigal W M Edmonton Alta \$10,302, Ross H R Sydney NS \$5,522, Rostrup Cameron Boucher Edmonton Alta \$7,662, Salmon P Edmonton Alta \$3,424, Schickler O Montreal Que \$2,154, Sector M B Calgary Alta \$19,846, Semelka D L Winnipeg Man \$2,323, Siller T N Montreal Que \$8,907, Sproule B J Edmonton Alta \$3,553, Stewart W D Calgary Alta \$9,066, Stratton H G London Ont \$2,551, Svarc D Montreal Que \$3,474, Taylor C W Calgary Alta \$2,812, Taylor R F Edmonton Alta \$5,981, The Burris Clinic Kamloops BC \$2,934, Thompson C A London Ont \$2,712, Thurston O G Edmonton Alta \$4,284, Toogood J H London Ont \$2,287, Townsend R G Montreal Que \$4,595, University Health Service Edmonton Alta \$3,603, Watanabe M Edmonton Alta \$3,668, Wilson T C Edmonton Alta \$2,820, Windle S C and Associates Edmonton Alta \$3,116, Wittick M A Burks Falls Ont \$3,771, Woolner W S Calgary Alta \$9,848, Yaffe S A Hamilton Ont \$5,487, Young R J Peterborough Ont \$3,531.

Optometrists Services \$41,079—Imperial Optical Edmonton Alta \$10,452, Menke Martin Ottawa Ont \$8,412, Radford D A Kingston Ont \$4,455.

VETERANS AFFAIRS—Continued

Outside Hospital Services \$7,714,414—Aberdeen Hospital New Glasgow NS \$2,685, Aberhart Hospital Edmonton Alta \$5,713, Alberta Hospital Edmonton Alta \$31,962, Alberta Hospital Ponoka Alta \$52,394, Alberta Hospital Rosehaven Camrose Alta \$3,112, All Saints Hospital Springhill NS \$3,599, Annapolis General Hospital Annapolis Royal NS \$2,590, Battleford Union Hospital North Battleford Sask \$3,196, BC Cancer Institute Vancouver BC \$9,671, Blanchard Fraser Memorial Kentville NS \$3,392, Burnaby General Hospital Burnaby BC \$2,475, Campbell River & District General Hospital Campbell River BC \$9,638, Camsell Charles Hospital Edmonton Alta \$2,214, Cape Breton Hospital Sydney NS \$6,564, Chaleur General Hospital Bathurst NB \$8,806, Charlottetown Hospital Charlottetown PEI \$11,178, Chedoke Hospital Hamilton Ont \$11,974, Chemainus General Hospital Chemainus BC \$4,340, Chilliwack General Hospital Chilliwack BC \$6,139, City Hospital Saskatoon Sask \$2,650, Colchester Hospital Truro NS \$5,854, Cowichan District Hospital Duncan BC \$7,471, Cranbrook & District Hospital Cranbrook BC \$5,266, Dellview Hospital Vernon BC \$2,691, Digby General Digby NS \$2,289, Foxbar Nursing Home Ltd Toronto Ont \$4,313, General Hospital Corporation St John's Nfld \$373,270, Glenrose Prov General Edmonton Alta \$3,253, Hamilton General Hospital Hamilton Ont \$2,631, Henderson General Hospital Hamilton Ont \$6,007, Hospital for Mental and Nervous Diseases St John's Nfld \$17,976, Hotel Dieu Hospital Kingston Ont \$40,372, H D St Joseph Chatham NB \$6,541, IODE Hospitals Windsor Ont \$6,260, Inuvik General Inuvik North West Territories \$2,871, Inverness County Hospital Inverness NS \$2,480, Kelowna General Hospital Kelowna BC \$17,334, Kimberley & District Hospital Kimberley BC \$4,626, Kings County Hospital Waterville NS \$6,600, Kings County Memorial Hospital Sussex NB \$3,425, Kings County Memorial Hospital Montague PEI \$2,495, Kingston General Hospital Kingston Ont \$31,159, Langley Memorial Hospital Murreyville BC \$4,639, Lions Gate Hospital Vancouver BC \$11,491, Lyndhurst Lodge Hospital Toronto Ont \$6,353, Maple Ridge Hospital Maple Ridge BC \$5,402, Meaford General Hospital Meaford Ont \$3,523, Mills Memorial Hospital Terrace BC \$3,333, Mirimichi Hospital Newcastle NB \$2,141, Mission Memorial Hospital Mission City BC \$5,397, Moncton City Hospital Moncton NB \$4,379, Montreal General Hospital Montreal Que \$2,986, M S A Abbotsford General Abbotsford BC \$6,440, Nanaimo Regional Hospital Nanaimo BC \$16,041, National Defence Medical Centre Ottawa Ont \$1,292,222, North York General Hospital Toronto Ont \$8,384, North Bay Civic Hospital North Bay Ont \$2,552, Ongwanada Hospital Kingston Ont \$8,968, Orillia Soldiers Memorial Hospital Orillia Ont \$3,726, Ottawa Civic Hospital Ottawa Ont \$27,574, Ottawa General Hospital Ottawa Ont \$11,083, PEI Hospital Charlottetown PEI \$15,223, Peace Arch District Hospital White Rock BC \$8,630, Peace River Municipal Peace River Alta \$2,783, Pearson Hospital Vancouver BC \$15,591, Penticton Regional Hospital Penticton BC \$7,737, Plummer Memorial Public Hospital Sault Ste Marie Ont \$7,319, Prince George Regional Prince George BC \$6,390, Providence Hospital Moose Jaw Sask \$12,498, Provincial TB Unit Willow and Pearson Vancouver BC \$37,779, Provincial Hospital Campbellton NB \$10,217, Provincial Hospital Saint John NB \$7,286, Provincial Sanatorium Charlottetown PEI \$14,408, Point Edward Hospital Sydney NS \$7,687, Regina General Hospital Regina Sask \$31,814, Riverview Hospital Essondale BC \$201,456, Riverside Hospital Charlottetown PEI \$8,670, Riverside Hospital Ottawa Ont \$2,279, Royal Alexandra Hospital Edmonton Alta \$7,875, Royal Columbian Hospital New Westminster BC \$12,947, Royal Inland

Hospital Kamloops BC \$18,945, Royal Jubilee Hospital Victoria BC \$9,665, Royal Victoria Hospital Montreal Que \$10,778, Saint Joseph's Hospital Glace Bay NS \$5,109, Saint John General Hospital Saint John NB \$4,442, Sanatorium Nova Scotia Kentville NS \$37,134, Sarnia General Hospital Sarnia Ont \$9,241, Saskatchewan Hospital North Battleford Sask \$54,229, Saskatchewan Hospital Weyburn Sask \$15,895, Shaver Hospital for Chest Diseases St Catharines Ont \$4,146, Shuswap Lake General Salmon Arm BC \$2,826, Skeenaview Hospital Terrace BC \$15,411, Smiths Falls Public Hospital Smiths Falls Ont \$4,025, Soldiers Memorial Hospital Campbellton NB \$2,310, St Elizabeth Hospital North Sydney NS \$2,052, St Josephs General Hospital Comox BC \$4,397, St Joseph's Hospital Brantford Ont \$3,025, St Joseph's Hospital Hamilton Ont \$18,472, St Mary's Hospital New Westminster BC \$4,405, St Mary's Hospital Sechelt BC \$7,052, St Michael's Hospital Toronto Ont \$9,095, St Paul's Hospital Saskatoon Sask \$10,978, St Paul's Hospital Vancouver BC \$7,325, St Rita's Hospital Sydney NS \$3,365, St Vincent's Hospital Vancouver BC \$3,685, Strong G F Rehab Centre Vancouver BC \$6,085, Sturgeon General St Albert Alta \$2,781, Sunnybrook Hospital Toronto Ont \$3,176,584, Sunnybrook Hospital U of T Clinics Toronto Ont \$109,618, Surrey Memorial Hospital North Surrey BC \$12,892, Sydney City Hospital Sydney NS \$8,080, The Wellesley Hospital Toronto Ont \$3,249, Toronto East General and Orthopaedic Hospital Toronto Ont \$22,776, Trail Regional Hospital Trail BC \$6,030, Trenton Memorial Hospital Trenton Ont \$2,711, Unger Nursing Home Hamilton Ont \$4,013, Union Hospital Moose Jaw Sask \$2,097, University of Sask Hospital Saskatoon Sask \$66,553, Vancouver General Hospital Vancouver BC \$27,569, Vernon Jubilee Hospital Vernon BC \$4,444, Victoria General Hospital Yarmouth NS \$27,341, Victoria Hospital London Ont \$22,495, Victoria General Hospital Victoria BC \$3,091, Victoria Public Hospital Fredericton NB \$2,721, Wascana Hospital Regina Sask \$320,204, West Saint John Community Hospital Saint John West NB \$396,222, York County Hospital Newmarket Ont \$2,365, York Finch General Hospital Downsview Ont \$2,485.

Pharmacists \$4,876,611—Acadia Drug Mart Moncton NB \$2,620, Acadia Drug Co Ltd Moncton NB \$3,778, Aikenheads Drug Store Renfrew Ont \$3,576, Albion Pharmacy Alberton PEI \$3,014, Anderson's United Pharmacy Ltd Abbotsford BC \$5,367, Angus MacDonald Rexall Drugs Port Coquitlam BC \$2,608, Archibald Drugs Truro NS \$2,642, Armstrong Drugs Ltd Edmonton Alta \$3,085, Arrowsmith Pharmacy Parksville BC \$4,855, Avery-Carr Pharmacy Creston BC \$4,275, Avon Rexall Drugs Regina Sask \$3,761, Baker's Drug Ltd Yorkton Sask \$2,571, Baker Drugs Ltd Vancouver BC \$3,652, Balcolm Chittick Limited Kentville NS \$4,625, Balcolm Chittick Limited Sheet Harbour NS \$9,401, Batemans Drug Store Windsor NS \$2,601, Bay Road Pharmacy Halifax NS \$4,201, Bay Roberts Drugs Ltd Bay Roberts Nfld \$17,171, Baydala Drugs Edmonton Alta \$2,725, Bear River Pharmacy Bear River NS \$4,084, Beaverlodge Drug Ltd Beaverlodge Alta \$2,573, Ben's Pharmacy Ltd Stephenville Nfld \$2,318, Birtle Pharmacy Birtle Man \$3,330, Blackwood's Pharmacy Teulon Man \$2,068, Black Diamond Pharmacy Glace Bay NS \$5,620, Blow's Prescription Prince George BC \$2,668, Boates Pharmacy Summerside PEI \$3,025, Botwood Pharmacy Ltd Botwood Nfld \$3,948, Bourke's Pharmacy Thunder Bay Ont \$11,745, Brandow Pharmacy Langley BC \$3,644, Breau Raymond Ltd Edmundston NB \$2,930, Bridgetown Pharmacy Bridgetown NS \$7,389, Broadway Pharmacy Winnipeg Man \$3,354, Brookfield Drugs Ltd St John's Nfld \$2,629, Brown's Drug Store Brandon Man \$4,505, Bryson's Big V Pharmacy Windsor Ont \$2,776, Buckley's Drug Store Sydney NS \$2,814, Buctouche Pharmacy

VETERANS AFFAIRS—Continued

Buctouche NB \$5,131, Bujolds Pharmacy Campbellton NB \$5,269, Burin Pharmacy Ltd Burin Nfld \$5,477, Burke's Pharmacy St John's Nfld \$2,966, Burns Pharmacy St Thomas Ont \$4,032, Campbells Pharmacy Port Hawkesbury NS \$4,155, Campbells Pharmacy Westville NS \$9,615, Canada Apothecary London Ont \$2,671, Capitol Drugs Ltd St John's Nfld \$2,946, Carrolls Drug Store Glace Bay NS \$40,819, Caswell Hill Pharmacy Saskatoon Sask \$3,096, Central Drug Store Nanaimo BC \$3,225, Central Pharmacy Nanaimo BC \$5,746, Central Pharmacy Yarmouth NS \$4,993, Chaisson J F Limited New Waterford NS \$9,667, Challenger Park Pharmacy Burnaby BC \$2,376, Chase Drugs Ltd Chase BC \$2,189, Chemainus Pharmacy Chemainus BC \$2,218, Chester Pharmacy Ltd Chester NS \$5,269, Chipman Pharmacy Chipman NB \$2,156, City Pharmacy Corner Brook Nfld \$5,590, City Drug Charlottetown PEI \$3,342, City Drug Ltd Yarmouth NS \$7,502, Clarenville Area Medical Centre Clarenville Nfld \$2,661, Clements Drug Store Brandon Man \$5,803, Cliffords Pharmacy Ltd Dalhousie NB \$6,751, Clinic Pharmacy Brandon Man \$3,178, Cochrane Drug Store Ltd Plaster Rock NB \$7,192, Cochrane Ross D Pharmacy Wolfville NS \$2,641, Colquhoun Drugs Thunder Bay Ont \$3,125, Colwood Pharmacy Victoria BC \$2,675, Come-By-Chance Pharmacy Come By Chance Nfld \$7,532, Connors M Ltd St John's Nfld \$4,145, Cooks Pharmacy Kitchener Ont \$2,488, Corner Drug Co Ltd Moncton NB \$2,436, Corner Drug Store Sackville NB \$4,838, Cornwall Drug Co Ltd St John's Nfld \$4,782, Cornwall Drugs Shellbrook Sask \$2,750, Cosgrave Pharmacy Windsor Ont \$2,228, Courtenay Drug Co Ltd Courtenay BC \$2,855, Crawfords Drug Store St Stephens NB \$3,509, Crooks, JW Co Ltd Thunder Bay Ont \$12,080, Crowells Drug Store Halifax NS \$3,316, Crowells Drug Store Spryfield NS \$3,861, Cumberland Pharmacy Cumberland BC \$3,768, Curling Drugs Curling Nfld \$5,017, Currie Drugs Ltd Brockville Ont \$2,402, Dalhousie Dispensary Dalhousie NB \$5,220, Davis Rexall Drugs Nipawin Sask \$3,537, Delong's Pharmacy Southampton Ont \$3,406, Democks Pharmacy Ltd Windsor NS \$3,014, Dempseys Drugs Ltd Bathurst NB \$2,978, Dept of Health St John's Nfld \$7,254, Devon Drug Co Ltd Fredericton NB \$6,665, Dewar's Pasqua Drugs Regina Sask \$2,035, Dickinson C M & Son Ltd Newcastle NB \$15,288, Dieppe Pharmacy Ltd Dieppe NB \$2,796, Dispensaries Ltd Edmonton Alta \$3,824, Doanes Drug Store Ltd Barrington Passage NS \$8,582, Dryden Pharmacy Dryden Ont \$4,976, Du Lac Pharmacy Ste Rose du Lac Man \$2,487, Duckworth Pharmacy St John's Nfld \$3,338, Duncans Drugs Prince Albert Sask \$2,131, Dunk The Druggist Fort Qu'Appelle Sask \$2,502, Dunn's Pharmacy Ltd St John's Nfld \$11,109, Dyck's Drugs Ltd Kelowna BC \$4,700, Ealing Pharmacy London Ont \$2,056, Eaton T Co Ltd Winnipeg Man \$2,026, Eaton's Drug Store Annapolis Co NS \$2,608, Economy Drugs Winnipeg Man \$2,955, Edwards's Drug Store St John's Nfld \$3,035, Eldridge Drugs Ltd Vancouver BC \$2,021, Elizabeth Drugs St John's Nfld \$7,657, Emenaus Pharmacy Ltd Liverpool NS \$4,214, Enman Drug Co Summerside PEI \$2,600, Family Drug Ltd Edmonton Alta \$3,930, Feero's Pharmacy Ltd Woodstock NB \$8,894, Fischer's Drug Store Chilliwack BC \$2,063, Flewelling Pharmacy Ltd Halifax Co NS \$3,083, Foley's Drugstore Summerside PEI \$1,941, Fords Pharmacy Ltd Moncton NB \$21,046, Fords Pharmacy Ltd Hillsborough NB \$2,945, Fords Pharmacy Ltd Riverview NB \$2,075, Forest Pharmacy Forest Ont \$2,049, Fortune Pharmacy Fortune Nfld \$2,578, Fort Pharmacy Ltd Fort Langley BC \$3,005, Fraser C W Pharmacy Ltd Truro NS \$3,299, Freeman R A Ltd Inverness NS \$10,890, Fullertons Drug Store Brockville Ont \$2,328, Fullertons Drug Store Cornwall Ont

\$9,090, Fulton C G Pharmacy Tatamagouche NS \$3,657, Gagne's Rexall Drugs Fort Frances Ont \$2,365, Gander Drugs Gander Nfld \$7,325, Ganges Pharmacy Ltd Ganges BC \$4,355, Gauthier J D Shippegan NB \$3,166, Geens Drugs Ltd Belleville Ont \$2,348, Goddard R A Pharmacy Bridgewater NS \$3,011, Gordon's I D A Pharmacy Kincardine Ont \$3,458, Gorham's Drug Store Ltd Campbellton NB \$11,086, Gorham's Drug Store Ltd Dalhousie NB \$6,062, Grand Bank Pharmacy Ltd Grand Bank Nfld \$5,495, Grant's Prescription Pharmacy Kelowna BC \$2,776, Green's Rexall Pharmacy Ltd Badger's Quay Nfld \$4,918, Gurvey's & Rudy's Ellicer Pharmacy Winnipeg Man \$2,133, H & R Drugs Stratford Ont \$3,666, Halliday Pharmacy Ltd Duncan BC \$2,356, Harkness Pharmacy Ltd Maple Ridge BC \$2,368, Harry Bridge Pharmacy Windsor Ont \$2,025, Harris Pharmacy Neepawa Man \$2,184, Haslehurst Big V Pharmacy Amherstburg Ont \$2,093, Hegan's Pharmacy Melville Sask \$2,208, Hemeonson C D Ltd Liverpool NS \$2,920, Henbys Pharmacy Oxford NS \$3,745, Henderson Drug Store Campbellton NB \$9,846, Hendersons Pharmacy Port Elgin NB \$2,690, Hendersons Pharmacy Sackville NB \$2,460, Hickeys Drug Store Chatham NB \$11,299, Hilltop Pharmacy White Rock BC \$3,179, Hill's East End Drug Store Portage la Prairie Man \$2,500, Hill's West End Drug Store Portage la Prairie Man \$2,184, Hill's Pharmacy Truro NS \$3,800, Hines M Pharmacy Kingston NS \$2,360, Hipwell Drugs Ltd Chilliwack BC \$2,012, Hogan's Pharmacy Sarnia Ont \$3,862, Hollyburn Pharmacy Vancouver BC \$2,758, Hughes' Drug (1969) Inc Charlottetown PEI \$8,174, Hutchins Pharmacy Ltd Annapolis Royal NS \$4,369, Ingersoll Pharmacy Ingersoll Ont \$3,855, Inrig J Ltd Pictou Ont \$2,153, Isaacs Pharmacy Ltd Vancouver BC \$9,229, Jackman's Pharmacy Corner Brook Nfld \$2,559, Johnsons Pharmacy Keewatin Ont \$2,028, Johnson O C & Son Perth NB \$4,861, Johnson & Johnson Drugs Charlottetown PEI \$3,339, Jolly Drugs Ltd Regina Sask \$4,973, Jones Drug Store Prince Albert Sask \$2,051, Kelly Paul Ltd Belleville Ont \$4,188, Kennedy Drug Co Ltd Nanaimo BC \$3,118, Kens Pharmacy Cornwall Ont \$4,685, Kent Drugs Ltd Richibucto NB \$11,899, Keros Drugs Ltd Hare Bay Nfld \$6,702, Kinburn Pharmacy Ltd Mahone Bay NS \$3,047, Kipps Pharmacy Kamloops BC \$2,967, Knights Pharmacy Ltd Penticton BC \$5,716, Knowlan Drugs Vancouver BC \$2,784, Kroll's Drugs Meadow Lake Sask \$2,642, Kruse Drug Stores Ltd Gibbons BC \$3,419, Kruse Drug Stores Ltd Sechelt BC \$4,780, Kuss United Pharmacy Surrey BC \$2,716, Lacroix Drugs Tisdale Sask \$3,184, Ladysmith Drugs Ladysmith BC \$3,678, Lakeview Big V Pharmacies Windsor Ont \$4,352, Lambton Pharmacy Petrolia Ont \$2,595, Langley Pharmacy Ltd Langley BC \$2,500, Larter's Pharmacy Montague PEI \$13,914, Larter's Pharmacy Souris PEI \$6,445, Laughlin Drug Co Ltd Fredericton NB \$3,509, Laug Super Drugs Kelowna BC \$2,323, Lawtons Drug Stores Halifax NS \$9,916, Lee's Pharmacy Vancouver BC \$2,862, Ledger Drug Store Shediac NB \$2,178, Leonard Fush Ltd Moose Jaw Sask \$5,644, Levy's Drug Store Ltd Digby NS \$4,127, Lewisporte Drug Store Lewisporte Nfld \$3,141, Lewis Pharmacy Perth NB \$4,071, Lipton Pharmacy Winnipeg Man \$2,070, Lock's Pharmacy Ltd Chilliwack BC \$8,333, Lords Supervalu Pharmacy Saint John NB \$2,335, Lords Supervalu Pharmacy Woodstock NB \$2,673, Lords Supervalu Pharmacies Ltd Charlottetown PEI \$3,073, Lords Supervalu Sydney NS \$3,647, Lorne Ave Drugs Regina Sask \$3,053, Lorraines Pharmacy Barris Bay Ont \$2,273, Mabon Drug Co Ltd Montague PEI \$6,199, MacDonald Drugs Cranbrook BC \$2,116, MacDonald's Prescriptions Ltd Vancouver BC \$3,021, MacInnis Rexall Drugs Store Ltd Penticton BC \$5,336, Mackenzie's Pharmacy Charlottetown PEI \$8,147, MacKenzie's New Glasgow NS \$2,935, MacKinnon Pharmacy Antigonish NS \$3,296, MacLeod D R Co Ltd New Glasgow NS \$4,648, MacQuarries Drugs Truro NS \$8,949, MacVicar's Pharmacy

VETERANS AFFAIRS—Continued

Sydney NS \$3,743, Main Drug Ltd Vancouver BC \$2,992, Mann's Prescription Pharmacy Duncan BC \$4,605, Mann A R Ltd Duncan BC \$2,957, Mansons Woolco Pharmacy Sydney NS \$4,646, Market Drugs Ltd Edmonton Alta \$5,095, Martins Pharmacy Caledonia NS \$2,319, Marysville Pharmacy Marysville NB \$2,115, Matheson's Pharmacy O'Leary PEI \$2,251, Maxon's Drug Store Truro NS \$4,329, McAfees Drug Store Ltd Sussex NB \$5,534, McCall Drug Co Chatham Ont \$4,902, McCallums Drug Store Sydney NS \$2,204, McDonald's Capital Ltd Sydney NS \$7,908, McDougalls Ltd Kentville NS \$4,749, McGill & Orme Ltd Victoria BC \$11,293, McKays Pharmacy Bridgewater NS \$2,949, McKays Pharmacy Dartmouth NS \$2,181, McKenzies Pharmacy Ltd Wiarton Ont \$4,365, McKenna's Pharmacy Antigonish NS \$6,780, McLaren Western Drugs White Rock BC \$3,205, McMurdo's Pharmacy St John's Nfld \$14,221, McNeely W H Williamsburg Ont \$2,116, McShane & Shanks Pharmacy Smiths Falls Ont \$2,025, Medical Arts Pharmacy Regina Sask \$3,680, Medical Arts Pharmacy Moncton NB \$3,292, Medical Arts Pharmacy Cornwall Ont \$6,574, Medical Centre Prescriptions Surrey BC \$2,859, Medical Hall Ltd Glace Bay NS \$9,003, Medical Hall Ltd Stellarton NS \$3,943, Medical Pharmacy Prince Albert Sask \$6,677, Medical Pharmacy White Rock BC \$3,304, Medical Pharmacy Charlottetown PEI \$8,256, Meikleham Pharmacy Cambridge Ont \$2,318, Mercury Drugs Winnipeg Man \$2,280, Merry's Drug & Variety Store Lawrencetown NS \$3,053, Midtown Drugs Ltd Edmonton Alta \$2,403, Midtown Drug Store New Waterford NS \$17,821, Mission Pharmacy Ltd Mission City BC \$4,185, Moffatt's Pharmacy Ltd Dartmouth NS \$4,189, Moffitt's Pharmacy Ltd Regina Sask \$3,015, Mooney's Drug Store Yarmouth NS \$4,716, Morrow Falk Family Pharmacy White Rock BC \$4,440, Morrow's Pharmacy Ltd Melita Man \$3,147, Mount Royal Drugs Saskatoon Sask \$4,484, Mulvihill W L Pharmacy Pembroke Ont \$2,854, Nanaimo Pharmacy Ltd Nanaimo BC \$6,818, Neil Pole Pharmacy Sarnia Ont \$2,568, Nelms Pharmacy Glencoe Ont \$2,056, Nelson Pharmacy Ridgeway Ont \$3,011, Neve Newton Pharmacy Ltd Penticton BC \$2,248, Nevers Pharmacy Ltd Hartland NB \$2,650, New Medical Hall Ltd Sydney NS \$7,638, Newham & Slipp Woodstock NB \$14,108, Nolan Drugs Ltd Vernon BC \$4,849, Norrads Drugs Ltd Nashwaaksis NB \$3,104, O'Brien & Aylward Drugs St John's Nfld \$3,724, O'Leary Pharmacy O'Leary PEI \$4,048, Oliver Drug Store Oliver BC \$3,384, Olivers Pharmacy Oromocto NB \$2,427, O'Mara-Martin Drug Co St John's Nfld \$6,455, Omega Drugs Edmonton Alta \$35,861, Ormonds W L Amherst NS \$2,817, O'Sullivan's Pharmacy Ottawa Ont \$8,259, Ottawa Pharmacy Ltd Windsor Ont \$2,225, Owl Drug Co Ltd Vancouver BC \$20,042, Owl Drugs North Sydney NS \$6,026, Parkes Standard Woodstock Ont \$3,149, Parkdale Pharmacy St John's Nfld \$3,073, Parkdale Pharmacy Parkdale PEI \$2,023, Parsons Drug Store St John's Nfld \$6,853, Patterson-Schaller Drugs Cambridge Ont \$3,636, Paul's Drugs Ltd Preeceville Sask \$2,186, Pepper's Drug Store Bathurst NB \$2,854, Perry's Pharmacy Halifax NS \$3,339, Peterson's Drugs Maple Ridge BC \$4,490, Pharmacie Boileau Magog Que \$3,354, Pharmacie Caracquet Caracquet NB \$7,922, Pharmacie Clark Lennoxville Que \$3,306, Pharmacie Hamel Knowlton Que \$3,000, Pharmacie Oxford Magog Que \$3,517, Pharmacie Panneton Trois Rivières Que \$2,706, Pharmacie Roy Rawdon Que \$2,778, Pharmacie Savard J P Sherbrooke Que \$4,537, Pharmacie Shippegan Shippegan NB \$6,621, Pharmacie Roussel Inc Tracadie NB \$2,265, Pharmacie Nault Maniwaki Que \$3,358, Phillips Pharmacy Truro NS \$3,074, Pier Drug Store Ltd Sydney NS \$3,653, Pinder's Drugs Saskatoon Sask \$5,163, Pinders Drug Store Regina Sask \$2,509, Pinedale

Park Pharmacy Prospect Bay NS \$3,311, Plaza Drugs Ltd Maple Ridge BC \$2,756, Pollett Drug Store Sydney NS \$5,292, Pond's Big V Pharmacy Windsor Ont \$2,606, Port Arthur Clinic Pharmacy Thunder Bay Ont \$8,433, Poulains Drugs Stellarton NS \$3,295, Prokop-Estey Drugs Saskatoon Sask \$2,300, Pugsley Pharmacy Ltd Amherst NS \$8,561, Qualicum Pharmacy Qualicum BC \$5,076, R & F Chisholms Kings Co NS \$3,372, Ready's Drugs Salmon Arm BC \$4,739, Reavie's Pharmacy Russell Man \$2,425, Reddings Pharmacy Saint John NB \$9,923, Reddin Bros Charlottetown PEI \$5,703, Reid's Prescriptions Ltd Prince George BC \$2,096, Reids Western Drugs Ltd White Rock BC \$4,437, Reids Western Drugs Ltd Surrey BC \$2,138, Rewbotham's Pharmacy West Lorne Ont \$2,067, Robbs Pharmacy Hampton NB \$4,614, Ross Drug Co Ltd Fredericton NB \$6,398, Ross Drug Clinic Fredericton NB \$5,106, Roussel Inc Tracadie NB \$2,606, Rowans Drugs Pembroke Ont \$2,316, Roy Brown Drugs Ltd Maple Ridge BC \$5,933, Ruddick's Pharmacy Swan River Man \$3,375, Rutland Pharmacy Ltd Rutland BC \$3,702, Ryans Pharmacy Ltd Nackawic NB \$4,261, S & M Rexall Pharmacy Yarmouth NS \$6,659, Salisbury Pharmacy Ltd Salisbury NB \$2,771, Savages Drug Store Fredericton NB \$4,726, Scale's Drug Store Swan River Man \$2,822, Scott Town Western Drugs Ltd Surrey BC \$2,435, Scott's Pharmacy Ltd Hope BC \$2,108, Scott's Pharmacy Ltd Princeton BC \$2,341, Scotts Drug Store Ltd Chatham NB \$13,593, Seaview Pharmacy Ltd Sooke BC \$2,876, Selick Drugs Ltd Saint John NB \$7,508, Sentry Pharmacy Windsor Ont \$2,012, Service Drug Store Ltd Moose Jaw Sask \$2,774, Service Drugs Ltd Vancouver BC \$2,919, Seymour Rexall Pharmacy Ltd Campbell River BC \$2,014, Sharps Drug Store Ltd Sussex NB \$9,079, Shippegan Pharmacy Ltd Shippegan NB \$3,460, Shoppers Drug Mart Powell River BC \$2,463, Shoppers Drug Mart Chilliwack BC \$2,700, Shoppers Drug Mart Surrey BC \$2,466, Shoppers Drug Mart Coquitlam BC \$2,155, Shoppers Drug Mart New Westminster BC \$2,209, Shoppers Drug Mart Penticton BC \$4,347, Shoppers Drug Mart Langley BC \$2,689, Shoppers Drug Mart Osoyoos BC \$3,179, Shoppers Drug Mart Nanaimo BC \$4,994, Shoppers Drug Mart Moncton NB \$6,952, Shoppers Drug Mart Saint John NB \$18,988, Shubenacadie Drug Store Shubenacadie NS \$5,014, Sidney Pharmacy Sidney BC \$9,891, Sills Drugs Nanaimo BC \$3,646, Sinclair Pharmacy Stratford Ont \$3,264, Sinyards Pharmacy Ltd Harbour Grace Nfld \$4,795, Skyline Pharmacy Nanaimo BC \$3,344, Smiths Drugs Bath NB \$3,627, Smith's Drug Store Digby NS \$5,647, Sparrow Drug Store Ltd Enderby BC \$3,117, Speedway Drug Ltd Edmonton Alta \$2,524, Spencer-Dickie Drugs Quesnel BC \$3,113, Spencers Ltd Moncton NB \$2,380, Sprague Drugs Edmonton Alta \$4,106, Springdale Pharmacy Ltd Springdale Nfld \$3,809, St George Pharmacy Ltd St George NB \$8,603, St Peter's Drug Store St Peters NS \$2,626, Stead's Pharmacy Charlottetown PEI \$10,283, Stephens Drug Store Saint John NB \$3,783, Stones Drug Store Baddeck NS \$4,931, Stowe's Pharmacy St John's Nfld \$2,698, Summerland Pharmacy Summerland BC \$3,944, Sunnyside Pharmacy Bedford NS \$5,141, Super Save Drug Mart Windsor Ont \$3,223, Surettes Drugs Ltd Shediac NB \$3,823, Surettes Drugs Ltd Moncton NB \$3,802, Surrey Drugs Ltd Surrey BC \$3,842, Talbot Pharmacy Winnipeg Man \$3,368, Tambllyn Drugs Edmonton Alta \$3,666, Tambllyn Ltd Moncton NB \$2,286, Tambllyn Ltd Saint John NB \$3,327, Tambleys Mar Ltd Sydney NS \$2,139, Teasels Drug Store Picton Ont \$2,836, Terris Pharmacy Amherst NS \$4,563, Theatre Pharmacy St John's Nfld \$6,800, Thompson Drug Store Shelburne NS \$3,180, Timberlea Pharmacy Ltd Halifax Co NS \$7,925, Trail Drug Co Ltd Trail BC \$3,122, Trans-Canada Drug Co Ltd St John's Nfld \$2,826, Trasks Pharmacy Yarmouth NS \$5,769, Trecartins Drug Store Saint John NB \$2,423, Turks Pharmacy Ltd Penticton BC \$3,325, Valentins

VETERANS AFFAIRS—Concluded

Drugs Minto NB \$6,700, Valley Pharmacy Langley BC \$2,910, Value Drugs Ltd St John's Nfld \$4,226, Veniots Pharmacy Ltd Bathurst NB \$6,903, Vernon Drug Ltd Vernon BC \$3,024, Victoria Pharmacy Ltd Grand Falls NB \$2,687, Wabana Drugs Ltd Bell Island Nfld \$3,120, Waite's Pharmacy Charlottetown PEI \$10,060, Walker's Drug Ltd Esterhazy Sask \$2,211, Wardropes Drug Store Springhill NS \$9,182, Warks Pharmacy Ltd Brockville Ont \$3,858, Wassons Co Ltd Saint John NB \$28,041, Watsons Pharmacy Ltd St Stephen NB \$6,927, Welsfords Drug Store Ltd Saint John NB \$9,254, West Coast Dispensary Ltd Corner Brook Nfld \$3,202, West Coast Pharmacy Stephenville Nfld \$2,080, Westbank Pharmacy Westbank BC \$2,775, Westminster Pharmacy Ltd New Westminster BC \$2,268, Weymouth Drug Store Weymouth NS \$7,642, Whitfield Drugs Souris Man \$5,993, Whites Pharmacy Ltd Newcastle NB \$12,191, White Star Pharmacy Bridgewater NS \$3,352, Williams D Clarkes Beach Nfld \$2,647, Williamson's Drug Store Swan River Man \$4,426, Wilson W G Pharmacy Ltd Berwick NS \$5,562, Winfield Pharmacy & Medical Lab Ltd Winfield BC \$8,057, Winslow's Pharmacy Windsor Nfld \$2,984, Woods Pharmacy Moose Jaw Sask \$2,308, Woodward's Stores Ltd New Westminster BC \$2,621, Woodlands Drug Store Ltd Nanaimo BC \$3,963, Woodward Stores Edmonton Alta \$5,631, Wood O G Pharmacy Ltd Lockeport NS \$5,796, Woodlawn Pharmacy Ltd Dartmouth NS \$2,906, Woodward's Pharmacy Ltd Windsor NS \$5,573, Woolworth Pharmacy St John's Nfld \$7,062, Woolco Pharmacy Ltd Saint John NB \$3,069, Worth's Pharmacy Charlottetown PEI \$2,585, Wright's Pharmacy Ltd Moosomin Sask \$2,156, Wright's Pharmacy Whitewood Sask \$3,015, Wright's Pharmacy Ltd Parrsboro NS \$9,686, Wrights Drug Store Ltd Picton Ont \$3,933, Young George J Bonavista Nfld \$4,541, Young's Pharmacy Old Perlican Nfld \$2,697, Your Pharmacy Ltd Moncton NB \$2,799, Yurek Pharmacy St Thomas Ont \$4,051, Zenuk's Drugs Porcupine Plain Sask \$2,170.

Printing Services \$76,057.

Prosthetic Services \$778,887—Government of Canada—Department of National Health and Welfare Ottawa Ont \$778,887.

Protection Services \$947,383—Canadian Corps of Commissionaires Ottawa Ont \$943,603.

Real Estate Services \$3,863.

Special Duty Nurses \$361,344—Ahier L Montreal Que \$3,000, Appleby E Montreal Que \$6,680, Belanger H Montreal Que \$2,500, Chabot E Montreal Que \$6,460, Dipardo A Montreal Que \$4,540, Duhamel C Montreal Que \$8,100, Eaton Jean Halifax NS \$2,104, Fletcher Patricia M Calgary Alta \$3,078, Greenstein W Montreal Que \$2,160, MacAdam Bertha Halifax NS \$2,284, Perreault G Montreal Que \$6,180, Prizant P Montreal Que \$3,340, Ratcliffe M Montreal Que \$4,600, Russell Regena Halifax NS \$3,892, Sklavonov P Montreal Que \$2,080, Verreault J Montreal Que \$5,880.

Specialists Engaged in Research \$4,800—Bates D Montreal Que \$4,800.

Staff Courses \$55,942.

Steam Heat Services \$63,977—University of Alberta Edmonton Alta \$6,052, Royal Jubilee Hospital Victoria BC \$49,167.

University Staff Consultants \$21,272—Dalhousie University Halifax NS \$21,272.

Service Contracts \$16,663—Barnard J Cleanup Service Victoria BC \$2,373, Commercial Refuse Limited Halifax NS \$5,580, Dispose—All Services Ltd Winnipeg Man \$2,430, Town and Country Garbage Removal Montreal Que \$6,370.

Miscellaneous Payments \$1,907,714—Beattie K R Laboratory Hamilton Ont \$5,245, Eastern Professional Radiological Services Halifax NS \$75,880, Fairchild P Montreal Que \$2,700, GBR Associates Winnipeg Man \$2,066, Hormone Assay Ltd Inc Montreal Que \$3,666, Major N Montreal Que \$2,625, Manitoba X-Ray Clinic Winnipeg Man \$10,000, Mercer and Mercer Vancouver BC \$5,146, Owens R S St Bruno Que \$2,956, Shaw Laboratories Ltd Toronto Ont \$11,690, Siddall Dennis Warner Victoria BC \$33,530, University of Manitoba Winnipeg Man \$4,000.

VETERANS' LAND ACT ADMINISTRATION PROGRAM

Data Processing Services \$164,618—Government of Canada—Department of Supply and Services—Data Processing Branch Ottawa Ont \$164,618.

Registry and Land Office Fees \$14,622.

Fees and expenses Regional Advisory Committees and Provincial Advisory Boards \$2,703.

Staff Courses \$8,125.

Photographic Services \$5,101.

Printing Services Queen's Printers and Outside Printers \$17,945.

Legal Fees \$320,388—Beechie and Kerr London Ont \$11,841, Black and Black Kingston Ont \$3,756, Bradley and Millette Pembroke Ont \$2,242, Cameron and Ord Belleville Ont \$5,851, Bert G Campbell Charlottetown PEI \$2,501, L C Clarke Windsor Ont \$5,211, Lester L Clements Liverpool NS \$2,146, Kenneth L Crowell Middleton NS \$3,189, G M Dent Ottawa Ont \$4,915, Emile Descary Lachine Que \$2,377, Donohue Rowcliffe and Brown Sarnia Ont \$2,250, G Dumont Campbellton NB \$4,547, J J K Gillis Sydney NS \$4,776, Gordon and Lillico Peterborough Ont \$3,756, P G Gorman Saint John NB \$3,069, D C Hughes Fredericton NB \$7,957, K J Kenney Bridgewater NS \$2,746, Kerr and Kerr Chatham Ont \$3,022, F A Large Charlottetown PEI \$9,296, A LeBlanc Port Hawkesbury NS \$2,783, J D MacCallum Saint John NB \$11,033, T Alexander MacLellan Kentville NS \$2,519, N R MacLeod Summerside PEI \$7,585, McCullough and Hart Cobourg Ont \$3,293, McKay McKay and Vedova St Thomas Ont \$3,497, Nicol O'Connor and Kealey Ottawa Ont \$4,867, A D Nichols Truro NS \$3,228, B A Owen Barrie Ont \$3,472, K E W Roddam Pictou NS \$6,677, Sheppard Sheppard and Sheppard Simcoe Ont \$3,343, Warren Rolston and Sullivan Sudbury Ont \$5,982, C F Whelly Saint John NB \$3,686, Wilson Graham Palmer and Bumstead Barrie Ont \$5,657.

Miscellaneous Legal Costs \$167,318.

Other Types of Services \$8,472.

SECTION 32

1972-73
PUBLIC ACCOUNTS

Construction and Acquisition of Land, Buildings and Equipment; and Machinery and Equipment (Including Firm Price Contracts)

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Payments of \$5,000 or over for Land and Buildings.....	32.59
Construction and Acquisition of Machinery and Equipment.....	32.62

Agriculture

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
RESEARCH PROGRAM					
<i>Prince Edward Island</i>					
Charlottetown					
*Williams Murphy and MacLeod Ltd					
***Addition to laboratory building.....	1,583,856	1971-72	584,884	584,884	865,796
<i>Saskatchewan</i>					
Regina					
Dura Structures Ltd					
Completion of laboratory building.....	169,421	1972-73	169,421	169,421	169,421
<i>Alberta</i>					
Lethbridge					
Richardson and Needham					
Construction of office-laboratory building.....	510,760	1972-73	700,000	129,590	129,590
HEALTH OF ANIMALS PROGRAM					
<i>Alberta</i>					
Edmonton					
*Camwill Construction					
**Construction of animal quarantine station.....	228,928	1971-72	142,000	118,766	228,928

*Awarded through Department of Public Works.

**Amends reporting in the previous years Public Accounts.

***Joint program with Department of Regional Economic Expansion.

Communications

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario</i>					
Ottawa					
*Joseph Watters					
Addition and alteration to Radio Engineering Laboratory Building No 63.....	134,635	1971-72	99,630	99,630	134,635
Shirleys Bay Ont					
*Bisson Electric Ltd					
Electrical work at Spacecraft Assembly and Test Facilities Research Centre.....	211,409	1971-72	112,432	112,432	211,409
Shirleys Bay Ont					
*Sayers and Associates					
Mechanical work at Spacecraft Assembly and Test Facilities Research Centre.....	365,375	1971-72	85,683	85,683	360,832

*Awarded through the Department of Public Works.

Energy, Mines and Resources

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Western Region</i>					
*Commonwealth Construction Company Limited					
7309 Flint Road SE Calgary Alta					
Laboratory expansion—Installation of Sedimentary & Petroleum Geology Calgary Alta.....	1,383,136	1972-73	1,049,403	1,049,403	1,049,403
<i>Atlantic Region—Nova Scotia</i>					
*Boyd: Garland Construction Services Limited					
5600 Sackville St Halifax NS					
Addition to temporary laboratory for Off-Shore Drilling Dartmouth N S.....	100,318	1971-72	1,693	1,693	100,318
*Contracts let through Department of Public Works.					
<i>Contracts \$100,000 or over were:</i>					
Digital Equipment of Canada					
Ottawa Ont					
Provide for purchase of Dual PDP—10 Processor System.....	1,456,219	1971-72	293,020	293,020	293,020

Environment

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
*Academy Construction Limited					
Edmonton Alta					
For construction of a bird rearing station Wainwright Alta.....	127,843	1972-73	126,343	126,343	126,343
Argus Installations Limited					
Burnaby BC					
For construction of Capilano River Hatchery Rearing Ponds and Pollution Abatement facilities, Capilano Canyon Park North Vancouver BC.....	1,378,792	1970-71	14,906	14,906	1,382,821
Argus Installations Limited					
Burnaby BC					
Capilano Salmon Hatchery, Capilano Canyon Park North Vancouver BC.....	193,888	1972-73	193,888	193,888	193,888(f)
*Blunden Construction Limited					
Halifax NS					
For additions to Fisheries Research Building, Lower Water Street Halifax NS.....	124,689	1971-72	124,689	124,689	124,689(f)
Corinthian Enterprises Limited					
St John's Nfld					
For construction of Exploits River fish passage and collection facilities, Grand Falls Nfld.....	384,358	1972-73	325,000	281,479	281,479
***Estrie—Construction Limited					
Cap Tourmente Que					
For construction of roadway to National Wildlife Centre.....	102,000	1972-73	102,000	102,000	102,000(f)
*Franki Canada Limited					
Scarborough Ont					
For pilling—Stage II, Great Lakes Forest Research Centre, Sault Ste Marie Ont.....	217,000	1972-73	156,650	156,650	156,650
**Fundy Construction Limited					
Halifax NS					
*For Halifax Laboratory addition.....	798,000	1971-72	622,000	635,090	798,000(f)
***Graham Construction					
Moose Jaw Sask					
For construction of Migratory Bird Research Laboratory and Office Saskatoon Sask.....	485,463	1972-73	250,000	234,231	234,231

Environment—Concluded

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
***La Cie de Construction Perce Que					
For construction of National Wildlife Centre.....	341,470	1971-72	336,000	299,570	315,000
***Les Constructions Normandin Cap Tourmente Que					
*For construction of National Wildlife Centre.....	376,986	1971-72	221,000	199,688	376,986(f)
**Boyd and Garland Construction Services Limited Halifax NS					
*For improvements and additions to Fisheries Research Laboratory Bedford Institute of Oceanography.....	144,890	1971-72	44,744	44,744	144,890(f)
**Bramalea General Contracting (Peel) Limited Bramalea Ont					
*For construction of Administration and Laboratory Building, Canadian Centre for Inland Waters, Burlington Ont.....	8,180,982	1969-70	116,533	116,533	8,180,982(f)
*Cana Construction Company Limited Victoria BC					
For Marine Sciences Branch Depot Station Victoria BC.....	112,498	1971-72	95,998	95,998	112,498(f)
*Cavan Construction Limited Edmonton Alta					
For New Office and Laboratory Hay River NWT.....	442,000	1972-73	52,300	52,300	52,300
C J Moulton Limited Manotick Ont					
For construction machinery storage and greenhouse etc Forest Management Institute.....	122,460	1972-73	122,460	122,460	122,460(f)
*Mission Engineering Construction Limited Calgary Alta					
Kananaskis Forest Research Station sewer and water systems..	187,248	1972-73	187,248	193,569	193,569
**Northern Construction Company Vancouver BC					
*Phase III Foreshore Development Marginal Wharf, West Vancouver BC.....	382,955	1971-72	155,244	155,244	382,955(f)
*Northern Construction Company Vancouver BC					
For Phase IV Foreshore Development—Landscaping West Vancouver BC.....	124,006	1971-72	84,006	84,006	124,006(f)
**Paul Carruthers Construction Limited Markham Ont					
*Construction of Hydraulics Laboratory and Foundation, Canadian Centre for Inland Waters, Burlington Ont.....	2,058,112	1971-72	464,685	464,685	2,058,112(f)
*Trident Construction Limited St Boniface Man					
*For construction of the Freshwater Institute Winnipeg Man....	8,620,966	1970-71	2,291,813	2,291,813	8,620,966(f)
Underwood McLellan and Associates Limited Vancouver BC					
For construction of the Quinsam River Hatchery, Campbell River Vancouver Island BC.....	300,000	1971-72	179,415	179,415	255,920
Vancouver Shipyards Company North Vancouver BC					
For Research Laboratory Barge.....	362,446	1972-73	345,000	355,534	355,534
*Westinghouse Canada Limited Ottawa Ont					
For towing tank equipment for hydraulics laboratory Canadian Centre for Inland Waters, Burlington Ont.....	408,699	1971-72	305,384	305,384	408,699

*Awarded through the Department of Public Works.

**Amends reporting in the previous years Public Accounts.

***Construction let through the Department of Indian Affairs and Northern Development.

External Affairs

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>New Delhi India</i>					
*Construction of Chancery, Servants' Quarters, Service Buildings and related site works					
Structural					
Northern Construction Co Ltd (amends reporting in Public Accounts 1971-72).....	1,370,238	1969-70		44,633	1,349,619
Mechanical					
National Construction Co Ltd (amends reporting in Public Accounts 1971-72).....	466,269	1970-71		9,230	459,030
Electrical					
Crompton Greaves Ltd (amends reporting in Public Accounts 1971-72).....	816,023	1969-70		20,239	841,874
Professional and Special Services \$14,239—Gardner Thornton \$14,239					
*Construction of Staff Accommodation National Construction Co Ltd					
Professional and Special Services \$23,674.....	925,609	1971-72	615,000	555,132	750,132
<i>Islamabad</i>					
MacDonald Layton Costain Ltd					
*Construction of chancery Official Residence and Staff Housing Compound.....	3,542,225	1970-71	800,000	821,958	3,237,329
Professional and Special Services \$88,285—Waisman Ross Blunk—stein Winnipeg, Man \$88,285					

*Awarded through Department of Public Works.

Indian Affairs and Northern Development

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
Construction and acquisition of land, buildings and equipment					
<i>Contracts of \$100,000 or over and cost plus contracts of \$10,000 or over—</i>					
INDIAN AND ESKIMO AFFAIRS PROGRAM			53,959,000		
<i>Maritimes Region</i>					
Miramichi					
Big Cove—					
*J Heber Brown Ltd					
Construction of school.....	585,817	1971-72		337,097	585,817(f)
Lennox Island—					
McNamara Corporation Ltd					
Construction of water crossing.....	930,340	1972-73		924,092	924,092
<i>Quebec region—</i>					
Abitibi District—					
Eastmain—					
Andre Caron					
Construction of a three classroom school and power station	145,106	1972-73		145,106	145,106(f)
P E Cloutier En					
General plumbing maintenance within the district.....	45,000	1972-73		39,039	39,039
G Gratton					
General electrical maintenance within the district.....	30,000	1972-73		25,400	25,400
Lac Simon—					
Ber-Mask Construction					
Waterworks, sewer and road.....	115,346	1971-72		39,322	115,346(f)
Caughawaga district—					
Caughnawaga					
Les Entreprises Alpha					
Construction of a sewage and pumping station.....	116,193	1972-73		84,694	84,694
Bolduc Construction					
Construction of a water purification plant.....	409,000	1972-73		192,740	192,740
GMC Excavation Inc					
Water works, sewer and roads.....	135,783	1972-73		131,500	131,500
Lorette Agency—					
Lorette—					
Bureau d'Assainissement des Eaux de Québec Metropolitan					
Water purification plant.....	123,000	1972-73		119,414	119,414
Les Entreprises, PEB Ltée					
Extension of water, sewer, road and paving systems.....	126,746	1971-72		50,143	126,746(f)
<i>Montréal District</i>					
Adanok					
cie de Pavage d'Asphalte Beaver Ltée					
Construction of water sewer and drainage system.....	440,330	1971-72		256,112	416,043
Paint Hills—					
Prieur Enterprises Inc					
Construction of four classroom school and staff accommodation (Bonding company completing project).....	558,300	1971-72		84,873	379,847
Pointe Bleue district—					
Mistasini—					
Raymond Girard Inc					
Installation of water and sewer pipes, repairs to road.....	121,398	1972-73		121,398	121,398(f)
Pointe-Bleue—					
Rosaire Côté					
Sewer conduct of 5,000 feet installed through main street...	113,603	1971-72		17,588	113,603(f)
Sanmaur—					
*Prieur Enterprises Inc					
Construction of school (Bonding company completing project).....	915,604	1971-72		599,828	697,728

Indian Affairs and Northern Development—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued					
Weymontachie—					
Gaston Bourassa Ltée					
Installation of waterworks and drainage system.....	174,933	1972-73		174,933	174,933(f)
Construction Gingras Ltée					
Construction of a water pumping station, water distribution line and access road to pumping station.....	114,870	1972-72		31,445	114,870(f)
Construction Gingras Ltée					
Construction of an electrical system.....	155,203	1971-72		40,863	155,203(f)
Restigouche agency—					
Restigouche—					
Anthony Mitchell					
Construction of water mains, sanitary sewer and storm sewers	182,003	1971-72		78,381	182,003(f)
Construction Norvex Ltée					
Reconstruction of Main Street.....	189,399	1971-72		106,950	189,399(f)
Sept Iles district—					
Schefferville—					
Richard and BA Ryan Ltd					
Construction of 105 housing units, water supply, sanitary and storm sewers.....	2,653,859	1970-71		35,000	2,653,859(f)
Ontario region—					
Kenora District—					
Islington—					
Brincheski Bros Contractors					
Site services, school and residence.....	121,208	1972-73		121,208	121,208(f)
AK Penner & Sons Ltd					
Construction of seven classroom school and residence.....	840,430	1972-73		759,679	759,679
Kingston district—					
St. Regis					
Asphalte Salaberry Inc					
St Regis sewers phase 4.....	124,927	1972-73		124,927	124,927(f)
Tyendinaga—					
H S McFarland Construction Co					
Reconstruction of York road.....	261,750	1972-73		123,690	123,690
London district—					
Walpole Island—					
Ben Bruinsma & Son Ltd					
Construction of a day school and study centre.....	579,685	1971-72		21,225	579,685(f)
Sault Ste Marie agency—					
Kassabonika—					
*B F Klassen Construction (Can) Ltd					
Two classroom additions and staff accommodation.....	378,149	1970-71		20,639	378,149(f)
Sudbury district—					
Whitefish—					
Ardot Construction Ltd					
Construction of intake, pumphouse, water distribution system and construction.....	164,950	1972-73		164,950	164,950(f)
Manitoba region					
Island Lake district—					
Fisher River—					
Baert Construction Ltd					
Construction of an eight classroom school, staff accommodation and sewage system.....	1,028,453	1972-73		986,448	986,448
God's Narrows—					
*B F Klassen Construction Ltd					
Construction of a school.....	1,311,953	1970-71		249,208	1,311,953(f)
Oxford House—					
*Baert Construction Ltd					
Construction of school and staff accommodation.....	1,642,000	1972-73		349,978	349,978

Indian Affairs and Northern Development—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued</i>					
The Pas district—					
Nelson House—					
*Baer Construction Ltd					
Construction of a ten classroom school.....	1,419,197	1971-72		485,473	979,550
Split Lake—					
*B F Klassen Construction Ltd					
School gymnasium and staff units.....	864,964	1970-71		143,274	864,964(f)
Red Sucker Lake—					
Manitoba Hydro Electric Board					
Electric power and distribution system.....	149,140	1972-73		149,140	149,140(f)
Northern Roads—					
Province of Manitoba					
Road construction.....	181,235	1972-73		181,234	181,234
<i>Saskatchewan region—</i>					
Saskatoon—					
*Graham Construction Ltd					
Laboratory extension.....	490,463	1972-73		211,458	211,458
<i>Alberta region—</i>					
Blackfoot—Stoney Sarnce district—					
Morley—					
Bennett & White Alberta Ltd					
Construction of a school.....	194,921	1972-73		65,750	65,750
Sunchild—					
*Ras Dam Construction Ltd					
Construction of a school.....	133,676	1971-72		50,226	130,127
Edmonton-Hobbema district—					
Ermieskin—					
Borger Construction Ltd					
Ermieskin townsite—Stage 2.....	117,700	1971-72		92,212	111,542
Ellis Construction Ltd					
Construction of a four classroom kindergarten.....	397,886	1970-71		195,775	397,885
Fort Vermillion agency—					
Assumption—					
Crystal Contractors Ltd					
Six student cottage hostels.....	249,256	1971-72		45,898	249,256(f)
Kenwood Engineering Construction Ltd					
Construction of a six classroom school.....	357,617	1972-73		274,830	274,830
<i>British Columbia region—</i>					
Babine district—					
Kitwanga—					
Manion Construction					
Installation of water mains, pumping station and reservoir..	125,330	1972-73		125,330	125,330(f)
Bella Coola district—					
Leader Construction					
Bella Bella sewer system.....	167,326	1972-73		104,948	104,948
Leader Construction					
Kitasoo sewer system.....	152,972	1972-73		143,080	143,080
Lakes district—					
Takla—					
Park Haven Enterprises					
Construction of a two classroom school, a teacherage, a powerhouse and related site work.....	149,749	1972-73		149,749	149,749(f)
North Coast district—					
Valid Construction					
Skidegate water system.....	118,483	1972-73		118,483	118,483(f)
North Island district—					
Port Hardy Bulldozing Ltd.					
Alert Bay sewer and water system.....	115,807	1971-72		33,700	115,204

Indian Affairs and Northern Development—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded					
South Island district—					
Albion construction					
Activity room Christie student residence.....	138,622	1972-73		138,622	138,622(f)
Terrace district—					
Lachkalsap					
McGinnes Construction					
Installation of sanitary sewage system.....	154,894	1972-73		154,894	154,894(f)
Northwest Territories region—					
Baffin district—					
Frobisher Bay—					
*Maurice Carrier Ind & Wilfred Légaré Inc					
Academic occupational school.....	3,081,363	1969-70		20,000	3,081,363(f)
NORTHERN DEVELOPMENT PROGRAM.....			30,414,000		
Northwest Territories region—					
Alco (Western) Ltd					
Manufacture equipment, deliver and erect staff house for district field office Yellowknife.....	127,556	1972-73		113,577	113,577
Poole Construction Ltd					
3 bedroom staff house in Fort Liard and field office in Norman Wells.....	113,442	1972-73		113,442	113,442(f)
Poole Construction Ltd					
Cribwork Float Plane Basin forestry complex in Yellowknife....	150,125	1972-73		135,823	135,823
Catree Industries Ltd					
Clearing, grading, drainage and culverts mile 931 to mile 964 Mackenzie Highway.....	6,291,000	1971-72		3,526,565	4,451,598
*Freeway Construction Northern Ltd					
Subgrade mile 86 to mile 117 Mackenzie Highway.....	1,040,565	1971-72		459,285	1,040,565(f)
*Pencana Industries Ltd (Bain Bros Const Div)					
Grading, and clearing drainage mile 297 to mile 346 Mackenzie Highway.....	2,353,632	1972-73		612,176	612,176
*Vancouver Shipyards Co Ltd					
MV Merv Hardie—Fort Providence.....	752,597	1971-72		68,861	752,597(f)
*Western Construction & Lumber Co Ltd					
Fort Liard Highway.....	438,228	1971-72		35,275	438,228(f)
*Western Construction & Lumber Co Ltd					
Clearing, grading and culverts, mile 891.8 to mile 931.0 Mackenzie Highway.....	7,146,980	1972-73		94,026	94,026
Yukon Territory—					
*Herschel Construction Ltd					
Grading and drainage mile 166 to mile 178 Dempster Highway..	1,025,140	1972-73		661,318	661,318
*Ta Klemk & Son Construction Ltd					
Grading and drainage mile 123 to mile 166 Dempster Highway..	3,385,986	1971-72		923,173	3,385,986(f)
*Watsko Construction Ltd					
Grading mile 330 to mile 365 Dempster Highway.....	6,844,162	1971-72		5,022,179	6,844,161
CONSERVATION PROGRAM.....			26,252,000		
Atlantic Region—					
Castle Hill—					
Beck Construction					
Construction of visitor centre.....	362,177	1971-72		230,586	350,698
Fort Amherst—					
Shurman Construction					
Construction of interpretation centre.....	224,146	1972-73		223,146	223,146
Fundy Park—					
*Diamond Construction (1961) Ltd					
Construction of highway 114.....	464,337	1971-72		412,504	464,337(f)

Indian Affairs and Northern Development—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>CONSERVATION PROGRAM—Continued</i>					
<i>Atlantic Region—Concluded</i>					
Kouchibouguac Park—					
*Seaboard Development Ltd					
Access road and parking lot to Kelly's Beach.....	133,577	1972-73		133,577	133,577(f)
*Seaboard Development Ltd					
Wharf facilities.....	337,323	1972-73		337,323	337,323(f)
Louisbourg Park—					
*Colin R MacDonald Ltd					
Construction of roads and parking lots visitor centre.....	262,698	1972-73		262,698	262,698(f)
*Satellite Construction Co Ltd					
To construct service road.....	144,822	1972-73		144,822	144,822(f)
Prince Edward Island Park—					
Square K Construction Co Ltd					
Construction of trade building.....	101,982	1971-72		66,932	101,982(f)
Signal Hill Park—					
A S E Contracting Ltd (Cdn Surety Company)					
Construction of visitor centre.....	194,281	1967-68		12,965	194,281(f)
<i>Central Region—</i>					
Cartier Brébeuf—					
Davie Brothers Ltd					
Relocation of la Grande Hermine from Levis to Cartier Brébeuf.....	131,302	1971-72		31,302	131,302(f)
Louis Pecteau Inc					
Construct visitor reception centre.....	221,684	1971-72		55,172	221,684(f)
Forillon Park—					
Simard Denis Inc					
Construction of three service buildings complete with utilities	363,792	1972-73		363,792	363,792(f)
Simard Denis Inc					
Construction of roads, campground and picnic area.....	366,597	1972-73		65,745	65,745
East Lennox—					
Construction I and S Ltd					
Site preparation, local road and parking area.....	125,764	1971-72		121,364	125,764(f)
La Mauricie Park—					
A Plamondon & Fils					
Construction of 5 miles of scenic road.....	988,512	1972-73		463,371	463,371
Tremblay and Heroux					
Road clearing and cleanup.....	744,500	1971-72		577,870	713,099
National Battlefield Commission—					
Savard and Dion Inc					
Construct storm sewer and drainage.....	120,656	1971-72		34,500	120,655
Quebec City—					
Magloire Cauchon Ltée					
Improve and repair Montmorency park and north section of fortification walls.....	563,576	1971-72		246,774	563,576(f)
Magloire Cauchon Ltée					
Porte Kent improvement.....	348,787	1972-73		148,996	148,996
Magloire Cauchon Ltée					
Landscaping, street furniture and underground electric line at Montmorency.....	138,130	1972-73		138,130	138,130(f)
<i>Western region—</i>					
Jasper Park—					
Crawley & Mohr Ltd					
Addition to on site exhibit building.....	106,428	1971-72		75,835	106,428(f)
Forest Construction Ltd					
Maintenance compound.....	1,229,877	1971-72		584,508	1,229,877(f)
Hegel Construction Ltd					
Sewer improvements phase 2.....	261,463	1972-73		154,827	154,827
Interior Contracting Ltd					
Water supply improvements.....	210,106	1971-72		210,106	210,106(f)
Whissell Entreprises Ltd					
Sanitary sewage system.....	597,745	1971-72		225,972	597,745(f)

Indian Affairs and Northern Development—Concluded

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
CONSERVATION PROGRAM—Concluded					
<i>Canals—</i>					
Nova Scotia					
St Peters Canal					
Intrusion-Prepakt Ltd					
Construction of stop log gains and sills.....	117,193	1971-72	100,000	90,505	114,520
Quebec					
Chambly Canal					
Bridge and Tank Co of Canada Ltd					
Sauvé Construction Ltd					
Reconstruction of Bridge No 1.....	502,534	1972-73	195,572	195,572	195,572
Ontario					
Jones Falls					
Janod United					
Pressure grouting locks 40, 41, 42.....	184,579	1972-73	184,579	184,579	184,579
Kingston Mills					
Intrusion Prepakt Ltd					
Pressure grouting locks 46, 48, 49.....	199,184	1972-73	199,184	199,184	199,184
Ottawa					
Herbert Brune Construction Ltd					
Construction of maintenance building—Long Island lock-station.....	146,550	1972-73	124,271	124,271	124,271
Peterborough					
Canada Machinery Corporation					
Wood planing machine.....	100,573	1972-73	101,000	100,573	100,573(f)
Group Building System					
New workshop and stores.....	444,946	1972-73	26,000	25,941	444,946
Zorge Construction Ltd					
New administration building.....	378,257	1972-73	370,000	378,257	378,257
Smiths Falls					
Gordon Mulligan Construction Ltd					
Excavation for new lock.....	289,346	1972-73	289,346	289,346	289,346
Ron Engineering (Eastern) Ltd					
Construct new lock.....	1,188,000	1972-73	1,500,000	95,136	95,136
<i>General</i>					
Various					
Acres Consulting Services					
Hydrology Study—Trent River Basin.....	150,000	1972-73	90,000	89,997	89,997

*Awarded through the Department of Public Works

National Defence

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Major Repairs of Works, Buildings for Architectural, Engineering and Survey Services in connection therewith.</i>					
NOTE—(f) Includes final payment					
<i>Newfoundland—</i>					
Gander					
Inspiration Ltd					
Construction of operations building	1,764,241	1967-68	3,240	3,240	1,764,241
Pinsent Construction Co Ltd					
Aircraft Arrestor systems	160,308	1972-73	170,465	151,773	151,773
<i>Nova Scotia—</i>					
Cornwallis					
Combustion and Power Equipment Ltd					
Conversion of Central Heating Plant from coal to oil firing....	254,192	1972-73	274,000	236,165	236,165
Greenwood					
Combustion and Power Equipment Ltd (Peabody Compower Ltd)					
Conversion of Central Heating Plant 1 and 2 to oil firing	374,444	1972-73	406,000	371,006	371,006
<i>Halifax</i>					
Acres Atlantic Ltd					
Design services—Conversion of Central Heating Plant to oil Phase I—Fee of 4.125 per cent and Phase II 4.69 per cent of work designed	38,524	1971-72	19,953	19,953	38,524(f)
Bacon Engineering Ltd					
Retubing 2 boilers—Central Heating Plant, Stadacona	141,510	1972-73	143,000	141,260	141,260
Bluewater Construction					
Construct torpedo and missile assembly building	493,474	1971-72	150,707	150,707	493,474
Blunden Construction Ltd					
**Extension and renovation to Hospital	250,432	1970-71	1,512	1,512	250,432(f)
Construction of combined support facility buildings	595,100	1969-70			595,100(f)
**Cambrian Construction Ltd					
Development of Pier 3	956,984	1970-71	49,079	49,079	956,984(f)
Development of Pier 3—renovations to pier sheds	972,840	1971-72	15,145	15,145	972,840(f)
Replacement of siding and strengthening of trusses—Building D166	126,365	1972-73	135,000	124,765	124,765
Combustion and Power Equipment Ltd					
Fuel conversion central heating plant—Bedford Magazine....	170,315	1971-72	49,443	49,443	170,315(f)
**Department of National Revenue Customs and Excise Division					
Federal Sales Tax on engineering designs	141,805	1966-67			141,805(f)
Maritime Steel and Foundries Ltd					
**Modify Jetty 3—crane to accommodate the installation of 5 to whirler crane	142,485	1971-72	300	300	142,485(f)
Pearlson Engineering Co Inc					
Design and supply syncrolift equipment for dry docking facility	639,272	1965-66		1,998Cr	639,272(f)
Steen Mechanical Contractors Ltd					
Expansion and conversion of Central Heating Plant to oil....	484,706	1971-72	192,401	181,218	484,035
Expansion and conversion of Central Heating Plant to oil Windsor and Willow Park	240,782	1972-73	240,782	240,782	240,782(f)
Tasco Sheet Metal and Roofing Co—Division of Thompson and Sutherland Ltd					
Reroofing Building D166—Pier 3 South	105,216	1972-73	105,216	105,216	105,216(f)
Shearwater					
Canadian International Comstock Co Ltd					
Conversion Central Heating Plant to oil firing	357,704	1971-72	36,992	36,992	357,704(f)
**Duffus Romans Kundzins Rounsefell					
Design services—renovations officers' quarters—fee of 7.5 per cent of construction work designed	9,375	1971-72	6,675	6,675	9,375(f)

*Awarded through the Department of Public Works

**Amends reporting in the previous years Public Accounts

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>New Brunswick—</i>					
Chatham					
**Connolly Construction Ltd					
Construction of refuelling tender garage.....	253,811	1970-71	3,279	3,279	253,811(f)
**Quebec Combustion Inc					
Conversion of central heating plant from coal to oil firing....	212,128	1971-72	23,375	19,873	210,473
United Contractors Ltd					
Six explosive storage buildings.....	217,873	1971-72	12,109	12,109	217,873
Gagetown					
Caledon Helicopters Ltd					
Second growth control (1972) training areas.....	355,388	1972-73	355,388	355,388	355,388(f)
R A Corbett & Co Ltd					
Construction of 3 explosive storage buildings.....	138,324	1971-72	55,019	45,919	135,900
Forbes & Sloat Ltd					
Resurfacing driveways and roads.....	220,438	1972-73	220,438	220,438	220,438(f)
<i>Quebec—</i>					
Bagotville					
Inter-Cité Construction Limitée de Chicoutimi					
Repairs to concrete airfield pavement.....	160,092	1971-72	42,081	42,081	160,092(f)
Alain Lavoie Ltée					
Construction of alterations and expansion to schools.....	592,710	1972-73	618,000	105,584	105,584
Xavier Neron & Fils Ltée					
Construct auxiliary ground equipment building.....	383,743	1972-73	393,000	361,638	361,638
**St Gelais Tremblay Labbé					
Design services—dependents schools—Fee of 6.75 per cent remodifications, 4.125 per cent re addition, 0.75 per cent re cost control and 0.5 per cent re new construction.....	29,528	1971-72	22,140	22,140	29,528(f)
Lac St Denis					
Delphis Cote Ltd					
Repairs and reroofing various buildings.....	121,403	1972-73	126,000	110,945	110,945
Montreal					
Pierre M Beauvais & Camille Lusignan					
Design services—fee of 5.75 per cent of estimated cost of construction.....	41,642	1971-72	3,642	3,642	41,642(f)
Canadian Vickers Ltd					
Replacement of 2 boilers and plant modernization.....	237,418	1971-72	3,394	3,394	237,418(f)
René Chenevert Inc					
Alterations to barrack blocks 55, 60 and 65—St Hubert.....	365,927	1971-72	241,457	241,457	365,927(f)
Reliance Construction Co					
Central Heating plant Phase II modernization—Longue Pointe.....	244,437	1971-72	2,467	2,467	244,437(f)
Extension to building 2—Longue Pointe Detachment.....	168,486	1971-72	60,787	49,573	168,486
St. Jean					
Dobush Stewart Longpré Marchand Goudreau					
Base Development.....	360,000	1972-73	360,000	303,489	303,489
Duroc Construction Inc					
Renovation and expansion of Collège Militaire Royale Academic building.....	1,564,257	1971-72	1,361,435	1,336,428	1,555,291
Larose Larose Laliberté & Petrucci					
Design services—Academic Building expansion—Fee of 4.5 per cent of cost of construction.....	85,350	1970-71	14,869	11,328	84,678
Val d'Or					
La Société d'Entreprises Générales Ltée					
Rebuild readiness button and taxiways on runway 18-36.....	383,785	1972-73	438,500	382,375	382,375
Valcartier					
**A N Bail Cie Ltée & T Pringle & Son Ltd					
Design and construction of vehicle storage and maintenance facilities.....	2,075,252	1969-70	9,576	9,576	2,075,252(f)
**Construction 3 buildings outside services.....	5,886,759	1970-71	35,419	32,189	5,886,453
Construction of helicopter operating facilities and hangar.....	1,383,958	1971-72	29,975	29,975	1,383,958(f)
Valcartier Development (1971) Special Program.....	599,976	1971-72	462,976	402,950	539,950

*Awarded through the Department of Public Works

**Amends reporting in the previous years Public Accounts

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—Continued</i>					
Bau-Val Inc					
**Provide for Expansion of sewage treatment facilities.....	580,116	1971-72	300,213	295,445	578,732
Exterior services—Lot 3-1 quarters and messes.....	491,141	1971-72	6,799	6,799	491,141(f)
Exterior services—Lot 3-6 quarters and messes.....	800,600	1972-73	800,600	572,049	572,049
Beaver Asphalt Paving Co Ltd					
Provide outside services Phases I and II 1970 Development..	350,271	1971-72	197,695	197,695	350,271(f)
Construction of rail spur and related services.....	120,565	1971-72	51,696	51,696	120,565(f)
Becan Inc					
Alterations to technical services standards laboratory 57A....	104,015	1971-72	120	120	104,015(f)
Construction of explosive workshop laboratory services— parking lot, roads, control building and installation of services.....	264,413	1971-72	104,542	104,255	264,413
Extension Range No 3.....	240,275	1979-70			240,275(f)
B G L Construction Ltée					
Lot 3-1 Quarters and Messes—Earthwork and structure Lot 3-3B and 3-5.....	852,395	1972-73	852,395	810,795	810,795
Benayoun & Larocque Ltée					
Painting quarters and messes.....	219,740	1972-73	219,740	159,553	159,553
Birdair Structures Inc					
Air supported structure Lot 3-3—Lot 3-1 quarters and messes.....	360,985	1971-72	15,574	14,189	359,600
Bouchard & Robitaille Inc					
Acoustic and plastering quarters and messes.....	664,122	1972-73	644,122	658,078	658,078
Dansereau & Poirier Ltée					
Millwork and wood doors—Lot 3-4 and 3-5 quarters and messes.....	293,201	1972-73	293,201	274,257	274,257
Fiset Deschamps Papanek					
Design services—additions and alterations to 3 schools— Fee of 6.75 per cent re modifications and 4.125 per cent re additions and 0.5 per cent re cost control.....	39,054	1971-72	31,000	28,054	39,054(f)
Design services—extension to school—6.75 per cent re modi- fications and 4.125 per cent re additions.....	45,183	1971-72	22,372	22,372	45,183(f)
Garnier-Gobel Inc					
Addition and modify Central Heating Plant including pro- vision of new boiler—not reported in 1971-72.....	247,717	1971-72	259,556	239,713	239,713
Mechanical—quarters and messes.....	497,736	1972-73	497,736	463,527	463,527
George & Asmussen Ltd					
Masonry Lot 3-3A and 3B Lot 3-1 quarters and messes.....	376,321	1971-72	257,395	257,299	376,225
Gravel & Caux Inc					
Construction of underground steam distribution system.....	250,606	1972-73	262,500	68,987	68,987
Electrical Lot 3-3A and 3-3B—Lot 3-1 quarters and messes..	474,447	1971-72	397,561	387,285	464,171
Guilbeault Leduc & Diagle Inc					
Install wooden windows—Lot 3-1 quarters and messes.....	194,000	1971-72	140,108	136,108	190,000
Ludger Harvey & Fils Ltée					
Reroofing various buildings.....	118,693	1972-73	118,693	118,693	118,693(f)
Inel Entrepreneurs Electriciens Inc					
Electrical Lot 3-5 quarters and messes.....	282,651	1972-73	282,651	264,852	264,852
Janin Construction Ltd					
Improvement to water supply system special program.....	426,066	1971-72	102,688	93,695	420,318
Earthwork and structure lot 3-3A—Lot 3-1 quarters and messes.....	726,758	1971-72	441,551	431,833	717,040
Design and construction—combat group operational and training facilities, 3 buildings and services and base support facilities.....	8,192,182	1971-72	5,117,267	4,177,566	7,266,587
La Compagnie Atlantic Ltée					
Steel door and frames lot 3-3A and 3-3B—Lot 3-1 quarters and messes.....	104,122	1971-72	88,955	87,455	102,622
Nap Laforest & Fils (1968) Ltée					
Furnish and install carpets.....	135,278	1972-73	135,278	97,628	97,628
Les Industries Super-Metal Inc.					
Structural Steel—Lot 3-5 quarters and messes.....	171,184	1972-73	171,184	167,407	167,407
Herve Pomerleau Inc					
**Construction of 60-bed hospital and dental clinic.....	2,745,292	1970-71	180,399	147,094	2,723,341

**Amends reporting in the previous years Public Accounts.

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—Continued</i>					
Alterations and extension to DND school Alexander Wolfe Valcartier Development (1971).....	760,031	1972-73	765,000	750,709	750,709
Construction of headquarters building.....	1,022,340	1972-73	1,068,000	436,531	436,531
Spécialités de Cuisine Inc					
Kitchen equipment—Lot 3-5 quarters and messes.....	581,070	1972-73	581,070	448,828	448,828
Trudel & Pellerin Ltée					
Masonry—Lot 3-5 quarters and messes.....	122,349	1972-73	122,349	119,675	119,675
Turcotte & Letourneau Inc					
Mechanical—Lot 3-3A and 3-3B.....	763,147	1971-72	599,428	594,118	757,837
<i>Ontario</i>					
Armstrong					
Atco (Western) Ltd					
Construction of 30-man barrack block.....	169,596	1971-72	19,922	19,922	169,596(f)
Camp Borden					
Atlas-Apex Roofing Ltd					
Install hot process smooth surface bituminous built-up roofing system various buildings.....	149,549	1972-73	149,549	148,540	148,540
Bregman & Hamann					
Design services—Data Centre Building—Fee 5.2 per cent of cost of construction of work designed.....	116,560	1971-72	21,302	8,607	103,865
Milne & Nicholls Ltd					
**Management Information System No. 2 Data Centre.....	1,804,789	1971-72	1,697,590	1,585,696	1,739,106
Schomberg Construction Ltd					
Construct Post Office Building.....	111,700	1972-73	115,000	19,071	19,071
Kingston					
**Gordon S Adamson & Associates					
Design services—Science & Engineering Building—RMC—Fee 5.25 per cent of cost of construction designed.....	412,500	1971-72	344,024	236,336	394,312
Ball Brothers Ltd					
Construction of Communications Research Training Building	795,164	1971-72	713,260	709,618	791,629
T P Crawford Ltd.					
Reroof 4 buildings—Vimy Barracks.....	100,167	1972-73	110,250	87,189	87,189
**Eichley Canada Ltd					
Replace one 15,000 PPH boiler 45,000 PPH package unit and install sodium zealite water softening system.....	182,982	1971-72	1,675	1,675	182,982(f)
R E Ferguson Ltd					
Electrical distribution improvements.....	114,881	1972-73	120,983	102,520	102,520
Helmer and Tutton					
Design services—Junior Officers' Quarters—fee 4.5 per cent for preliminary and 5 per cent based on estimated cost of construction.....	42,431	1971-72	30,821	30,821	42,431(f)
James Kemp Construction Ltd					
Renovations to Denayan Block Building 5—Fort Frontenac..	172,000	1972-73	197,000	19,974	19,974
Jim Magee Plumbing & Heating Ltd					
Repair underground steam distribution system—RMC.....	298,545	1972-73	307,500	295,887	295,887
Harry P Smith					
Design services—Communications Training Building—fee 4.5 per cent of cost of construction of the work designed..	41,229	1971-72			41,229(f)
M Sullivan & Son Ltd					
Addition to Officers Mess Building C-1.....	689,340	1971-72	592,615	572,852	684,429
Science and Engineering Building—RMC—Modules 1 and 2	4,673,483	1972-73	4,859,063	321,030	321,030
To provide for construction of single Officers Quarters.....	757,705	1972-73	771,388	310,796	310,796
L M Welter Ltd					
Construct mobile homes park Fort Henry Heights—Phase I..	255,828	1972-73	268,000	76,730	76,730
Windsor Painting Contractors Ltd					
Interior painting 27 buildings.....	100,000	1972-73	104,685	100,000	100,000
Lowther					
Woodard Park Development Co					
Construction of sewage treatment plant.....	130,994	1971-72	29,937	29,937	130,994
Petawawa					
Irvon Roofing & Sheet Metal Pembroke Ltd					
Replace 175 gravity furnaces with forced hot air furnaces—Married Quarters.....	134,750	1972-73	142,000	54,471	54,471

**Amends reporting in the previous years Public Accounts.

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Continued</i>					
G R LeBarre & Co Ltd					
Reroof building BB104.....	235,050	1971-72	162,161	162,161	235,050(f)
J C Sulphur Construction Ltd					
Bathroom renovations—Married Quarters.....	148,125	1972-73	156,000	44,935	44,935
Rockcliffe					
Tessier Construction Ltd					
Renovate bathrooms—Married Quarters.....	137,627	1971-72	105,273	105,273	137,627(f)
Toronto					
Concept Structures Ltd					
Extension to Building 201—Stage I.....	382,400	1972-73	382,400	259,337	259,337
**Orval B Dodd Construction Ltd					
Construction of Administration Building.....	778,446	1970-71	2,880		776,078
Trenton					
H J McFarland Construction Co Ltd					
Apron reconstruction.....	521,458	1971-72	162,427	159,671	521,458
Maxim Electrical Construction Co Ltd					
Update of approach lighting system—Contract was under \$100,000 in 1971-72 and payments were \$66,529.....	110,656	1971-72	44,127	44,127	110,656
Miron-Wiggers Construction Ltd					
Construction of precision measuring equipment laboratory.....	240,027	1970-71	24,552	24,552	240,027(f)
Addition to second floor hangar 10 Building 52.....	247,894	1972-73	250,000	241,034	241,034
Modification to Building 58—Contract was under \$100,000 in 1971-72 and payments were \$35,843.....	103,905	1971-72	68,062	68,062	103,905(f)
Wright & North Construction Ltd					
Install shower and tile walls Married Quarters—Middleton Park.....	103,471	1971-72	22,879	22,879	103,471(f)
Uplands					
F B Cummings Construction Co Ltd					
Addition to hangar 11 AMU passenger terminal.....	263,006	1972-73	270,200	258,100	258,100
H G Francis & Sons Ltd					
Provide fixed automatic fire protection in hangars.....	108,191	1971-72	69,997	69,997	108,191(f)
Frank W Hill & Co Ltd					
Repairs to sanitary sewer system.....	139,395	1972-73	144,210	109,769	109,769
<i>Manitoba</i>					
Portage la Prairie					
Norland Construction Ltd					
Renovate kitchen area—building 42.....	250,770	1971-72	222,731	222,731	250,770
Shilo					
**Aetna Roofing Co Ltd					
Reroof and repair and resurface roofs of buildings.....	131,049	1971-72	7,446	7,446	131,049(f)
Macaw & MacDonald Ltd					
Extension to sewage Lagoon.....	105,222	1972-73	105,222	105,222	105,222(f)
<i>Saskatchewan</i>					
Moose Jaw					
Wappel Concrete and Construction Co Ltd					
Reconstruct part of underground water distribution system in west region of the base of Married Quarters site.....	240,031	1972-73	240,795	235,031	235,031
<i>Alberta</i>					
Beaverlodge					
Park Brothers Ltd					
Provide for installation of 36 mobile homes at Trailer Court Site.....	274,897	1972-73	275,800	230,267	230,267
Calgary					
Foundation Co of Canada Ltd					
Addition to hangar 1—Currie Barracks.....	166,640	1971-72	29,120	29,120	166,640(f)
Joyce Construction Co Ltd					
Vehicle storage building C-3.....	122,217	1971-72	87,252	87,250	122,217(f)
Mark Painting & Decorating Ltd					
Interim painting 233 Married Quarters.....	104,017	1972-73	104,017	104,017	104,017

**Amends reporting in the previous years Public Accounts.

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Alberta—Continued</i>					
Cold Lake					
Bennett & White Alberta (1963) Ltd					
Extension and renovations to base hospital Building 51.....	231,798	1971-72	73,696	73,696	231,798(f)
A L Charlebois Ltd					
Replace arch roofs on hangars 6 & 7 Repairs to roofs 2, 3, 4, 6 and 7.....	377,880	1972-73	394,260	310,451	310,451
Eastbrook Sand & Gravel Ltd					
Parallel Runway.....	5,991,501	1972-73	6,133,609	832,078	832,078
Ernest Painting & Decorating Ltd					
Interior repainting 400 Married Quarters.....	169,517	1972-73	169,517	169,517	169,517
Everall Construction (Edmonton) Ltd					
Resurface runways and adjacent taxiways.....	294,947	1972-73	294,947	294,947	294,947(f)
Gulf and Western Industrial Products Co					
Arresting systems.....	156,000	1972-73	156,000	6,313	6,313
Mark Painting & Decorating Ltd					
Repaint exteriors of 400 Married Quarters.....	106,275	1972-73	106,275	106,275	106,275(f)
**Sinclair Skakun and Naito					
Design services—extension to Engineering building—Fee 4.5 per cent of cost of construction of the work designed....	8,805	1971-72	6,074	6,074	8,805(f)
Edmonton					
Aetna Roofing (1965) Ltd					
Reroof building D-2 and D-3—Griesbach Barracks.....	255,739	1971-72	193,329	143,881	252,697
Canada-Wide Painting Contractors					
Interior painting married quarters.....	112,662	1971-72	107,182	106,772	112,252
Cramer & Bennett Holding Co Ltd					
Addition to Junior Ranks Lounge Building 210—Namaso.....	186,000	1971-72			186,000
Engineered Homes Ltd					
Construct building extension and grounds improvement—Northern Region Headquarters.....	157,599	1972-73	160,596	152,346	152,346
Poole Construction Ltd					
Construction helicopter operating facilities.....	780,054	1971-72	9,258	9,258	780,054(f)
Prevale Construction Ltd					
Addition to Major General Griesbach School Building B-1..	132,723	1971-72	99,542	99,542	132,723(f)
Standard General Construction Ltd					
Extend hangar, construct parking lot, secure vehicle compound.....	160,055	1972-73	160,055	159,824	159,824
W C Wells Construction Co Ltd					
Rebuild roads to SAC site, building 301 and POL compound refuelling tender garage—Namaso.....	139,139	1972-73	139,139	139,139	139,139(f)
<i>British Columbia</i>					
Chilliwack					
**Bird Construction Co Ltd					
Base consolidation Technical Services Building.....	1,842,358	1971-72	831,064	831,064	1,842,358
Walter Cabot Construction Ltd					
Construction of explosives storage facilities.....	108,737	1971-72	19,032	19,032	108,737(f)
J Douglas Henderson					
Architectural services report—Technical Services Complex....	113,613	1970-71			113,613(f)
Hume & Rumble Electrical Division of Commonwealth Construction Co Ltd					
Improvements to electrical distribution system.....	230,793	1972-73	230,793	230,793	230,793(f)
Metro Mechanical Co Ltd					
Addition and Modification to Central Heating Plant Part 2..	142,146	1972-73	147,000	141,647	141,647
Van Construction—Division of Van Vliet Construction Co Ltd					
Construction of central heating plant—South Jericho.....	177,344	1972-73	177,829	177,344	177,344
B H Voth Co Ltd					
**Renovations and extension to administration building.....	371,832	1970-71	4,627	4,627	371,832(f)
Construct Base Hospital	497,373	1971-72	270,643	268,015	494,838
Comox					
*Quadra Construction Co Ltd.....	119,576	1971-72	59,576	59,576	119,576
A D Storrie Construction Ltd					
Married Quarters Improvements—Phase II.....	110,973	1972-73	110,973	110,973	110,973

*Awarded through the Department of Public Works.

**Amends reporting in the previous years Public Accounts.

National Defence—Concluded

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>British Columbia—(continued)</i>					
Wyder Electric Co Ltd Renovations of approach and threshold.....	166,207	1971-72	36,990	36,990	166,207(f)
Esquimalt Beaver Construction Co Ltd Apron reconstruction—Patricia Bay.....	163,944	1971-72	153,568	153,568	163,944(f)
**Chew Excavating Ltd Sewage interception system HMCS Naden.....	231,268	1971-72			231,268(f)
Webb & Trace Ltd **Construct sewage treatment facilities dockyard.....	491,001	1971-72	172,479	172,479	491,001(f)
Holberg O K Paving Co Ltd Paving station roads, repairs to OPS site road, stabilize slide area operations road.....	394,309	1972-73	432,000	241,253	241,253
Masset The Government of the Province of British Columbia Depart- ment of Highways Paving roads.....	188,456	1972-73	188,456	188,456	188,456(f)
Janin Western Contractors Ltd Domestic complex and housing—179 units—roads and utilities—various buildings.....	8,916,291	1969-70	211,746	209,650	8,915,657
McGinnis Construction Ltd To provide for construction of sewer and outfall.....	223,269	1972-73	239,120	184,937	184,937
Marwell Construction Ltd Construction of operations building—not reported in 1971-72	1,821,134	1967-68	1,154	1,154	1,821,134(f)
<i>Northwest Territories</i>					
Alert Marani Rounthwait & Dick Environmental concept study and report on design program new accommodation.....	111,285	1971-72	16,584	16,584	111,285(f)
Inuvik Yukon Construction Co Ltd *Extension to Gym/Stores Building and vehicle garage.....	314,325	1971-72	18,987	18,987	314,325(f)
<i>General</i>					
Various Ball Brothers Ltd Additions and alterations Building B-38.....	627,801	1971-72	4,219	4,219	627,801(f)
Defence Construction (1951) Limited.....	13,661,889	1962-63	3,727	2,607	13,660,769
	112,220	1962-63			112,220(f)
Foundation Co of Canada Ltd Construction.....	383,162	1962-63	46,990	43,637	379,809
**Maintenance and Operation—Cost plus fixed fee of \$351,401—TB710573 Mar. 9, 1972 and TB716729 Jan. 11, 1973 authorized increase of \$1,232,562 to cost and \$43,601 to fixed fee.....	9,442,363	1962-63	1,372,056	1,215,626	9,285,933
James Kemp Construction Ltd Addition to Building C-31, Kingston.....	396,790	1971-72	500	500	396,790(f)
M & D Kennedy Contractors Ltd Addition and Alterations to Hangar 18 Camp Borden.....	264,997	1971-72	4,756	4,756	264,997(f)
Modern Construction Ltd Construction of Helicopter operating facilities, accommoda- tion, outside services and hangar.....	1,887,310	1971-72	85,904	85,904	1,887,310(f)
Uni-Form Builders Ltd Construction of Helicopter operating facilities, accommo- dation, outside services and hangar.....	1,790,486	1971-72	36,196	36,196	1,790,486(f)

*Awarded through the Department of Public Works.

**Amends reporting in the previous Public Accounts.

National Health and Welfare

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
All contracts have been awarded through the Department of Public Works.					
MEDICAL SERVICES PROGRAM					
<i>Manitoba region</i>					
Hodgson Man					
B F Klassen Construction (Canada) Ltd					
Construct P E Moore Hospital.....	1,651,358*	1971-72	750,000	1,391,842	1,572,142
Norway House Man					
Baert Construction Ltd					
Construct nursing residences.....	192,806	1971-72	115,400	107,563	192,653
Norway House Man					
A K Penner and Sons Ltd					
Construct medical clinic.....	194,823	1971-72	120,000	113,450	189,089
<i>Northern region</i>					
Broughton Island N W T					
Jasmin Construction Inc					
Construct nursing station.....	241,600	1970-71	4,350	5,532	294,732
Clyde River N W T					
Jasmin Construction Inc					
Construct nursing station.....	242,900	1970-71	4,500	4,940	288,040
Fort McPherson N W T					
B F Klassen Construction Ltd					
Construct nursing station.....	235,685	1970-71	750	195	264,095
Fort Providence N W T					
Bomac Industries Ltd					
Construct nursing station.....	228,800	1970-71	750	481	245,081
Fort Resolution N W T					
Silisky Construction Ltd					
Replacement of nursing station.....	220,900	1970-71	750	61	246,961
Fort Simpson N W T					
Poole Construction Ltd					
Construct hospital.....	951,757	1972-73	1,095,000	1,039,291	1,039,291
Inuvik N W T					
Expansion to Inuvik General Hospital.....	2,800,000 (Est)**	1973-74	163,500	164,347	199,041
Tuktoyaktuk N W T					
Poole Construction Ltd					
Construct nursing station.....	220,298	1971-72	3,500	3,274	213,474
<i>Quebec region</i>					
Eastmain Que					
Jasmin Construction Inc					
Construct health centre.	131,412	1971-72	136,000	136,000	136,000
Sanmaur Que					
Service de Menuiserie Lévis Ltée					
Construct health centre.....	178,000	1972-73	48,000	48,000	48,000
HEALTH PROTECTION PROGRAM					
<i>Ontario</i>					
Scarborough Ont					
West York Construction Ltd					
Construct new headquarters for Ontario region laboratories and administration offices.....	3,740,000	1971-72	2,580,000	2,620,000	3,052,746
Toronto Ont					
Corbin Construction Ltd					
Alterations to 10th floor, Arthur Meighen Bldg.....	100,000	1972-73	100,000	62,622	62,622
<i>Quebec</i>					
Longueuil Que					
B G L Construction Ltd					
Construct new headquarters for Quebec region laboratories and administration offices.....	3,210,000	1972-73	1,500,000	2,180,000	2,319,860

*The Province of Manitoba is to contribute \$500,000 of the \$1,651,358; the figures do not reflect this contribution.

**Out for tender.

National Revenue

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
Customs and Excise					
<i>Quebec</i>					
Cantic					
Turnbull Construction Co Ltd					
Improvements to Customs wharf and approach.....	127,973	1971-72	68,148	68,148	127,973(f)
<i>Saskatchewan</i>					
Regway					
Inland Construction Ltd					
New Customs office.....	143,256	1972-73	150,000	143,256	143,256
<i>British Columbia</i>					
Aldergrove					
Westward Construction Ltd					
New Customs office.....	207,192	1971-72	207,192	207,192	207,192(f)
Professional fees: Daniel E White Vancouver B C site investigation (amends reporting in 1971-72 Public Accounts).....	10,000	1971-72		5,050	10,000(f)
Rykerts					
Breault Construction Ltd					
New Customs office.....	161,735	1971-72	156,235	156,235	156,235

Public Works

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
ACCOMMODATION PROGRAM—Capital expenditures including expenditures on works on other than Federal property					
General Purpose Buildings					
<i>Newfoundland</i>					
Stephenville—Government of Canada Building.....			400,000		
<i>Nova Scotia</i>					
Amherst—Government of Canada Building.....			300,000		
Bridgewater—Government of Canada Building.....			200,000		
Professional Fees: Robert J Flinn Halifax N S—Engineering Services.....				10,125	10,125
Halifax—New Government of Canada Building.....			1,000,000		
Truro—Government of Canada Building.....			150,000		
<i>New Brunswick</i>					
Caraquet—Government of Canada Building.....			185,000		
Professional Fees: Rene LeBlanc and Associates Moncton NB—Architectural Consultant.....				9,450	9,450
Land Purchase:					
Mrs G Archer.....				28,000	28,000
Frank Parise.....				8,500	8,500
Fredericton—Government of Canada Building—Alterations and Improvements.....			100,000		
Contract: Simpson Construction Ltd Fredericton N B (Amends reporting in 1971-72 Public Accounts).....	286,406	1971-72		126,727	292,356
Fredericton—Waggoner's Lane Building—Alterations.....			220,000		
Contract: Diamond Construction Ltd Fredericton N B.....	413,406	1972-73		408,869	408,869
Professional Fees: F C O'Neill Scriver & Assoc Ltd Halifax N S—Consulting Engineers.....				2,264	2,264

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec</i>					
Alma—Government of Canada Building—Addition and Improvements.....			200,000		
Asbestos—Government of Canada Building.....			200,000		
Contract: Marquis & Frères Ltée Sherbrooke Que (Amends reporting in 1971-72 Public Accounts).....	291,852	1971-72		26,054	291,852(f)
Belœil—Government of Canada Building.....			162,000		
Land Purchase: Ville de Belœil Belœil Que.....	62,000	1972-73		62,000	62,000(f)
Coaticook—Government of Canada Building Professional Fees: Bélanger Tardif Gagnon Architects Sherbrooke Que—design and supervision (Amends reporting in 1971-72 Public Accounts).....				10,822	25,974(f)
Drummondville—Government of Canada Building—Alterations and Improvements Contract: G Beaudet et Cie Ltée Warwick Que.....	384,577	1970-71		1,108	384,577(f)
Matane—Government of Canada Building—Construction Contract: Construction J R L Ltée Rimouski Que (Amends reporting in 1971-72 Public Accounts).....	538,653	1972-73	200,000	538,653	538,653(f)
Professional Fees: Parent-Moranville Baie Comeau Que design and supervision.....				33,925	39,640
Montreal—National Revenue Building—Improvements Contract: La Cie de Construction Omega Ltée St Laurent Que..	2,477,247	1972-73	1,000,000	1,685,065	1,685,065
Guilbault Leduc and Daigle Montreal Que.....	280,035	1971-72		134,227	280,035(f)
Professional Fees: Barre Pellerin Lemoine Toutant & Associates Montreal Que—design and supervision.....	290,693	1970-71		207,984	292,513
Barre Pellerin Lemoine Toutant & Associates Montreal Que—design and supervision.....				35,757	35,757(f)
Dupont Gingras Inc Longueuil Que—photographic services..				2,491	2,491
Roger Elias Outremont Que—project coordination.....				12,294	12,294
Jean-Paul Gervais St Bruno Que—project supervision.....				2,387	2,387(f)
Keith Jenkins Ltd Montreal Que—elevators design and supervision.....				1,229	2,062
Montreal Blue Prints Ltd Montreal Que—photographic services.....				6,021	6,021
Hélène Nash Laval Que—drafting services.....				2,482	2,482
Montreal—Government of Canada Building.....			1,900,000		
Professional Fees: René Alain & Associés Inc Montreal Que—appraisal.....				12,562	12,562(f)
Bégin Charland & Valiquette Inc Montreal Que—appraisal.....				9,402	18,781(f)
Gisèle Charbonneau Montreal Que—secretarial services.....				4,684	4,684
Raymond Joyal & Associates Montreal Que—appraisal.....				39,170	39,170(f)
Pierre Paquet Montreal Que—clerical services.....				2,434	2,434
M ^e Philippe Roberge Montreal Que—legal services.....				13,869	13,869(f)
Tetratech Limited Montreal Que—geotechnical studies.....				13,484	13,484
Land Purchase: Abond Plastic Corp Montreal Que.....				4,000	4,000(f)
Carl Aulin Montreal Que.....				350	350(f)
Antonio Banasinski Montreal Que.....				425	425(f)
Roméo Beaulieu Montreal Que.....				4,098	4,098(f)
Benson & Hedges Ltd Montreal Que.....				56,942	56,942(f)
Bédard & Girard Ltée Montreal Que.....				87,000	87,000(f)
Léo Bédard Montreal Que.....				650	650(f)
André Boulanger Montreal Que.....				350	350(f)
Charles Boulanger Montreal Que.....				4,000	4,000(f)
Chait Salomon Gelber Reis Bronstein et Letvack Montreal Que.....				300	300(f)
Henry G Chan Montreal Que.....				350	350(f)
Y Chan Montreal Que.....				250	250(f)
Tom Chou Montreal Que.....				325	325(f)
Commission des Écoles Catholiques de Montréal Montreal Que.....	848,000	1972-73		848,000	848,000(f)
Corporation Archépiscopale Romaine de Montréal Montreal Que.....	550,000	1972-73		550,000	550,000(f)
Les Ecclésiastiques du Séminaire St Sulpice Montreal Que...	214,410	1972-73		214,410	214,410(f)
John Ellement Montreal Que.....				350	350(f)
James Coward Montreal Que.....				350	350(f)
Ralf Gates Greenfield Park Que.....				3,225	3,225(f)
Globe Basket Ware Ltd Montreal Que.....				20,000	20,000(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Québec—Continued</i>					
Armand Grenon Québec Que.....				9,000	9,000(f)
Hector Grenon Montreal Que.....				9,000	9,000(f)
Sam Goldwasser Montreal Que (Estate of Jakob Goldwasser).....				45,440	45,440(f)
Harry Goldwasser Laval Que (Estate of Jacob Goldwasser).....				45,440	45,440(f)
Mrs Pauline Goldwasser-Levine Montreal Que.....				45,440	45,440(f)
Mrs Sara Goldwasser Montreal Que.....				45,440	45,440(f)
Mrs Ella Gowanlock and R Cabot Montreal Que.....				250	250(f)
Georges Hum Montreal Que.....				250	250(f)
Lou Hum Montreal Que.....				35	35(f)
Mrs Doris L Ilott Dorval Que.....				30,000	30,000(f)
Rosaire Infortunio Montreal Que.....				300	300(f)
Kearns Limited Montreal Que.....				3,500	3,500(f)
Jonathan Keith Montreal Que.....				2,500	2,500(f)
Lacote Realities Ltd Montreal Que.....	272,000	1972-73		272,000	272,000(f)
Kenneth Lee & Al Wing Noodle Ltd Montreal Que.....				44,000	44,000(f)
Mrs Raymond Lavallée Montreal Que.....				35,600	35,600(f)
Heinz Libman Montreal Que.....				1,500	1,500(f)
Mr & Mrs Abraham & Zelda Letovsky Montreal Que.....				13,547	13,547(f)
Mrs André Marchand Outremont Que.....				11,012	11,012(f)
Mrs Paule Marchand-Tudor Outremont Que.....				9,524	9,524(f)
J Mackintosh Montreal Que.....				300	300(f)
Mrs Patricia McDermott St Lambert Que.....				350	350(f)
Bruce McNeil Montreal Que.....				850	850(f)
John H Melloy Dorval Que.....				4,904	4,904(f)
Mrs Jeannette Moscovitch Montreal Que (Estate of Jacob Goldwasser).....				45,440	45,440(f)
Nagle Elevator Co Inc Montreal Que.....				35,000	35,000(f)
The Pentecostal Assemblies of Canada Montreal Que.....	126,000	1972-73		126,000	126,000(f)
Ron Proby Montreal Que.....				325	325(f)
Henri Richard Montreal Que.....				300	300(f)
Maurice Robert Montreal Que.....				350	350(f)
J S Robertson Ltd Montreal Que.....				17,500	17,500(f)
The Royal Trust Co Ltd Montreal Que.....				4,500	4,500(f)
Jack Schwartz Mount Royal Que.....				49,000	49,000(f)
Tomtai Ho Montreal Que.....				425	425(f)
Ta Ching Trading Co Ltd Montreal Que.....				6,000	6,000(f)
Ville de Montréal Montreal Que.....	1,005,000	1972-73		1,005,000	1,005,000(f)
Estate Louis Vineberg Montreal Que.....	225,240	1972-73		225,240	225,240(f)
Wing Ham Wong Outremont Que.....				300	300(f)
Wong Corporation Montreal Que.....	114,038	1972-73		114,038	114,038(f)
Wong Wing Food Products Montreal Que.....	335,700	1972-73		335,700	335,700(f)
John A Wong's All and Sueshang Wholesale Reg'd Montreal Que.....				39,000	39,000(f)
Mrs Kweichum Woo Montreal Que.....				35	35(f)
Wing Chang Co and Chang Wok Noodles Mfg Montreal Que				77,000	77,000(f)
Montreal—Customs Building—Alterations and Improvements					
Contract: La Cie de Construction Omega Ltée St-Laurent Que	490,286	1972-73		130,477	130,477
L A Electricque Inc Montreal Que (Amends reporting in 1971-72 Public Accounts).....	134,620	1971-72		48,424	98,424
Professional Fees: Scharry & Ouimet Mount Royal Que—design and supervision.....				26,846	26,846
St Laurent—3255 Côte de Liesse—Alterations and Improvements					
Contract: Réal Galarneau Montreal Nord Que (Amends reporting in 1971-72 Public Accounts).....	119,536	1971-72		73,665	119,536(f)
Professional Fees: D J Benitz Westmount Que—interior design				6,719	6,719(f)
Leblanc Montpetit & Lagacé Montreal Que—design and supervision.....				10,000	10,000(f)
Ste Agathe des Monts—Government of Canada Building.....			40,000		
Ste Foy—New Government of Canada Building					
Contract: François Jobin (Phase I) Quebec Que (Amends reporting in 1971-72 Public Accounts).....	3,059,826	1969-70		9,997	3,059,826(f)
Chabot Construction Ltd (Phase III) Lévis Que.....	431,310	1972-73		293,077	293,077
Professional Fees: Corriveau Associés Inc Montreal Que—interior landscaping.....				27,137	27,137

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Montreal—Continued</i>					
Sherbrooke—Government of Canada Building—Improvements..			500,000		
Contract: J C Masson Ltée Sherbrooke Que.....	1,413,645	1972-73		464,703	464,703
Professional Fees: Alphonse Bélanger Sherbrooke Que— design and supervision.....	140,000	1971-72		120,442	120,442
Sherbrooke—Unemployment Insurance Commission Building— Improvements.....			300,000		
Trois Rivières—Government of Canada Building—Additions					
Professional Fees: Caron Juneau Bigue & Baril Trois Rivières Que—design and supervision.....				4,095	31,423(f)
Val d'Or—Government of Canada Building—Improvements.....			278,000		
Contract: Gildac Inc Malartic Que.....	212,000	1972-73		203,985	203,985
Professional Fees: Monette Leclerc & St-Denis Val d'Or Que— design and supervision.....				8,333	20,405
Victoriaville—Government of Canada Building.....			200,000		
Contract: C Beaudet et Cie Ltée Warwick Que.....	755,432	1972-73		325,067	325,067
Professional Fees: Ferdinand Blais Drummondville Que— design and supervision (Amends reporting in 1971-72 Public Accounts).....				43,978	45,108
Land Purchase:					
L Bolduc Quebec Que.....				18,125	18,125
T Bolduc Quebec Que.....				29,800	29,800
M Deharnais Quebec Que.....				16,000	16,000
<i>Quebec—Capital Region</i>					
Hull—Place d'Accueil.....			5,000,000		
Hull—Place du Portage—Phase I.....			2,470,000		
Contract: T Fuller Construction Ottawa Ont—Construction..	13,443,318	1970-71		2,213,461	13,167,229
Professional Fees:					
D E Lazosky Architect Montreal Que—design and super- vision.....	508,150	1969-70		107,732	496,113
A N Miller Montreal Que—realty services.....				23,400	48,600
Design International Montreal Que—design rental facilities..				19,919	35,919
Graphic Communications Montreal Que—advertising pro- gram.....				16,500	16,500
Intercontinental Realty Montreal Que—realty services.....	138,000	1971-72		125,021	125,021
Contract: Comstock International Ltd Ottawa Ont—Electrical Systems.....	139,921	1972-73		139,921	139,921(f)
Professional Fees: D E Lazosky Architect Montreal Que— design and supervision.....				6,296	6,296
D E Lazosky Architect Montreal Que—design and super- vision—architectural metal.....				3,420	3,420
D E Lazosky Architect Montreal Que—office planning.....	189,600	1971-72		46,276	189,041
Contract: B K Johl Inc Montreal Que—Movable Partitions...	138,972	1972-73		42,822	42,822
Professional Fees:					
D E Lazosky Architect Montreal Que—design and super- vision—drapes.....				2,380	2,380
D E Lazosky Architect Montreal Que—design and super- vision—store fronts and mirrors.....				3,986	3,986
Mas M Ferron Montreal Que—artwork—wall panel.....				23,400	23,400
Mrs Maria Svatina Montreal Que—artwork—tapestry.....				13,500	13,500
D E Lazosky Architect Montreal Que—co-ordination fee...				1,845	1,845
Contract: H & R Sheet Metal Works Inc Montreal Que— Kitchen Equipment.....	189,846	1972-73		189,846	189,846(f)
Professional Fees: D E Lazosky Architect Montreal Que— design and supervision.....				8,357	8,357
Contract: T Fuller Construction Ottawa Ont—Construct Cafeteria.....	465,084	1972-73		465,084	465,084(f)
Professional fees: D E Lazosky Architect Montreal Que— design and supervision.....				19,440	19,440
Contract: Dinex Transmission Ltd Montreal Que—Window Washing Equipment.....	127,815	1972-73		127,815	127,815(f)
Professional fees: D E Lazosky Architect Montreal Que— design and supervision.....				5,760	5,760

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—Capital Region—Continued</i>					
Hull—Place du Portage—Phase 2.....			6,700,000		
Contract: Pitts Quebec Ltd Toronto Ont—Stage A—Excavation	618,539	1971-72		418,587	618,539(f)
Professional fees: D E Lazosky Montreal Que—design and supervision.....				6,573	31,021
D E Lazosky Montreal Que—blast monitoring.....				11,084	11,084(f)
Contract: V K Mason Ltd Ottawa Ont—Stage B—Parking Structure.....	1,245,853	1972-73		1,245,853	1,245,853(f)
Professional fees: D E Lazosky Montreal Que—design and supervision.....				31,269	41,097
Stage C—Office Tower					
Professional Fees:					
D E Lazosky Architect Montreal Que—design and supervision (Amends reporting in 1971-72 Public Accounts)	621,670	1971-72		183,737	302,416
Massing Proposal Report.....				6,189	6,189(f)
A N Miller Montreal Que—realty services.....				15,600	30,000
Intercontinental Realty—realty services.....				6,018	6,018
Design International (Design of Rental Facilities) Montreal Que.....				17,691	17,691
Forrest/Bodrug & Association Ottawa Ont—office planning				28,033	28,033
Hull—Place du Portage—Phases 1 and 2—Temporary Parking					
Contract: National Capital Commission.....	120,000	1972-73		120,000	120,000(f)
Hull—New Government of Canada Building—Project No 3.....			3,000,000		
Professional Fees: David/Boulva/Dimakopoulos Montreal Que—design and supervision.....	1,511,000	1972-73		238,710	238,710
David/Boulva/Dimakopoulos Montreal Que—site density studies.....				72,823	72,823
Contract: Fedex Limited Hull Que—Excavation.....	1,391,328	1972-73		1,375,088	1,375,088
<i>Ontario—Capital Region</i>					
Ottawa—Booth Street—New Office Building.....			6,000,000		
Contract: Foundation Building Construction Co Ottawa Ont....	9,284,151	1971-72		4,620,676	4,876,363
Professional Fees: Ronald Ogilvie Architect Ottawa Ont—design and supervision.....	373,924	1969-70		76,566	293,520
Project Control Services Toronto Ont—office planning.....	146,000	1972-73		116,490	116,490
Ottawa—Cliff Street Plant—Steam and Chilled Water.....			950,000		
Professional Fees: Surveyor Nenniger Chenevert Montreal Que—design and supervision.....	199,424	1972-73		76,988	76,988
Surveyor Nenniger Chenevert Montreal Que—preliminary study.....				5,000	5,000(f)
Ottawa—Confederation Building—Major Renovations.....			2,500,000		
Professional Fees: Ingram & Pye Ottawa Ont—design.....	400,412	1972-73		400,412	400,412(f)
Pam Services Ottawa Ont—translation.....				2,000	2,000(f)
W Loates & Assoc Ottawa Ont—study.....				2,130	2,130(f)
Ottawa—Confederation Building—Parliamentary Wall and Associated Work					
Professional Fees: Ingram & Pye Ottawa Ont—design and supervision.....				10,674	10,674
Professional Fees: Ingram & Pye Ottawa Ont—design and supervision—Convert 8th Floor to Kitchen and Cafeteria....				49,800	49,800
Contract: D Servant Electric Ottawa Ont—Electrical Work.....	102,484	1972-73		102,484	102,484(f)
Ottawa—Connaught Building—Alterations and Improvements....			751,000		
Contract: Ron Engineering & Construction Ltd Ottawa Ont....	2,779,247	1971-72		927,985	2,779,247(f)
Professional Fees: G E Beml & Associates Ottawa Ont—design and supervision.....	190,651	1969-70		18,360	185,739
Professional Fees: G E Beml & Associates Ottawa Ont—office planning (Amends reporting in 1971-72 Public Accounts).....				20,076	72,815(f)
Ottawa—East Memorial Building—Major Modernization.....			100,000		

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital Region—Continued</i>					
Ottawa—External Affairs—Headquarters.....			8,363,000		
Contract: The Foundation Co of Canada Ltd Ottawa Ont.....	26,977,728	1970-71		6,338,227	26,977,728(f)
Professional Fees:					
Webb Zerafa Menkes Housden Toronto Ont—design & supervision.....	1,438,746	1966-67		171,686	1,426,536
landscape design (Amends reporting in 1971-72 Public Accounts).....				16,010	18,800
design & supervision—kitchen consultation.....				22,959	22,959
design & supervision—cafeteria furnishings.....				6,700	6,700(f)
Gathie Falk Toronto Ont—artwork.....				7,280	16,380
Arthur Handy Toronto Ont—artwork.....				7,200	16,200
Robert Hedrick Toronto Ont—artwork.....				14,800	74,000(f)
Joyce Lehto Toronto Ont—artwork.....				16,200	16,200
Robert Murray Toronto Ont—artwork.....				28,000	31,500
Oseotuk Toronto Ont—artwork.....				7,200	7,200
Roger Vilder Toronto Ont—artwork.....				4,800	10,800
Contract: Hospital and Kitchen Equipment Ltd Toronto Ont—Cafeteria and Kitchen Equipment.....	362,339	1971-72		336,011	336,011
Ottawa—Justice Building—Major Renovations.....			750,000		
Professional Fees: Lithwick Lambert Sim Johnston & Moy Ottawa Ont—design and supervision (Amends reporting in 1971-72 Public Accounts).....	317,000	1971-72		63,400	142,650
study.....				12,650	12,650(f)
Ottawa—Metropolitan Life Building—Acquisition of Property..			15,450,000		
Land Purchase: Metropolitan Life Insurance Co Ottawa Ont..	15,450,000	1972-73		15,450,000	15,450,000(f)
Ottawa—National Defence—Headquarters.....			4,749,000		
Contract: Louis Donolo Inc Montreal Que.....	27,560,271	1969-70		4,890,902	27,525,771
Professional Fees: Searle Welbee Rowland Toronto Ont—design and supervision.....	1,240,606	1966-67		56,731	1,196,790
Micheline Beauchemin Ottawa Ont—artwork.....				10,000	15,000(f)
Ulysse Comtois Ottawa Ont—artwork.....				5,600	12,600
Jacques Hurtubise Ottawa Ont—artwork.....				5,476	11,476(f)
H LeRoy Ottawa Ont—artwork.....				15,000	40,000
Gino Lorcini Ottawa Ont—artwork.....				12,000	24,000
Guido Molinari Ottawa Ont—artwork.....				4,800	10,800
Robert Murray Ottawa Ont—artwork.....				25,000	50,000(f)
Mariette Rousseau-Vermette Ottawa Ont—artwork.....				6,000	13,500
Contract: Rideau Aluminum & Steels Ltd Ottawa Ont—Install Cafeteria Equipment.....	265,596	1971-72		265,596	265,596(f)
Professional Fees: Searle Wilbee Rowland Toronto Ont—co-ordination fee.....				6,625	6,625
Contract: National Capital Commission.....	197,306	1972-73		197,306	197,306(f)
Professional Fees: National Capital Commission Ottawa Ont—design and supervision.....				7,498	7,498(f)
Ottawa—Sir Alexander Campbell Building—Finance Wing—Addition.....			250,000		
Contract: J Lewin & Co Ottawa Ont.....	270,374	1972-73		270,374	270,374(f)
Professional Fees: Shore Tilbe Irwin Architects Toronto Ont—design and supervision.....				66,171	66,171
Contract: Comstock International Ltd Ottawa Ont—Electrical Work.....	124,170	1972-73		124,170	124,170(f)
Contract: Hull-Ottawa Masonry Ltd Hull Que—Masonry....	216,978	1972-73		213,723	213,723
Contract: Vandenbelt Metal Works Ottawa Ont—Structural Steel and Metal Decking.....	131,137	1972-73		131,137	131,137(f)
Professional Fees: J Lunde and Assoc Ottawa Ont—fire alarm system design and supervision.....				2,271	2,271
Ottawa—National Revenue Data Centre—Improvements.....			500,000		
Contract: Beaudoin Construction Ltd Ottawa Ont (Amends reporting in 1971-72 Public Accounts).....	361,393	1971-72		250,272	361,393(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital Region—Continued</i>					
Ottawa—Statistics Canada—New Office Building.....			8,000,000		
Contract: Omega Construction Ltd Ville St Laurent Que.....	12,160,423	1971-72		8,988,226	10,637,545
Professional Fees: McLean & MacPhadyen Ottawa Ont— design and supervision.....	582,027	1966-67		170,922	542,756
concrete inspection.....				6,342	6,342
Woods Gordon & Co Ottawa Ont—space planning.....				84,844	84,844
Margaret Beckman Guelph Ont—prepare library program.....				3,000	3,000(f)
Contract: Rideau Aluminum & Steel Ltd Ottawa Ont.....	105,709	1972-73		62,653	62,653
Contract: Domcat Construction Ottawa Ont.....	185,098	1972-73		115,016	115,016
Professional Fees—Cummings Scally & Assoc Ottawa Ont— design and supervision of cafeteria servery.....				7,236	7,236
CNIB Ottawa Ont—kitchen consultation.....				4,200	4,200
Cummings Scally & Assoc Ottawa Ont—design and super- vision of computer room alterations.....				2,524	2,524
Contract: Paul Menard Mechanical Ltd Ottawa Ont.....	160,860	1972-73		160,860	160,860(f)
Professional Fees: Lalonde Girouarde Letendre Montreal Que—design and supervision.....				8,147	8,147
Ottawa—Statistics Canada Alterations—and Improvements.....			83,000		
Contract: M J Lafortune Construction Ltd Ottawa Ont.....	378,945	1971-72		135,779	378,945(f)
Professional Fees: Cummings Scally & Assoc Ottawa Ont— design and supervision.....				4,822	26,526(f)
Contract: Vipond Automatic Sprinkler Ottawa Ont—Install Sprinkler System.....	135,485	1972-73		47,420	47,420
Ottawa—Towards Finance/T B Building.....			500,000		
Professional Fees: G S Adamson & Assoc Toronto Ont—pre- liminary design.....	466,875	1972-73		396,733	396,733
Ottawa—Tunney's Pasture—Data Centre—Alterations.....					
Contract: M J Lafortune Construction Ltd Ottawa Ont (Amends reporting in 1971-72 Public Accounts).....	2,593,150	1971-72		195,014	2,593,150(f)
Professional Fees: Miska & Gale Ottawa Ont—design and supervision.....	192,870	1970-71		10,741	192,870(f)
<i>Ontario</i>					
Listowel—Government of Canada Building.....			200,000		
Sudbury—Government of Canada Building—Improvements.....			200,000		
Contract: Newmarch Mechanical Ltd Scarborough Ont.....	170,820	1972-73		170,820	170,820(f)
Toronto—Arthur Meighen Building—Improvements.....					
Contract: Noren Construction Company Limited Weston Ont	4,093,367	1969-70		108,919	4,093,367(f)
Professional Fees: Moffat Moffat & Kinoshita Toronto Ont— design and supervision.....	289,208	1968-69		8,358	289,208(f)
Toronto—Building for Meteorological Branch.....					
Contract: W A McDougall Limited London Ont (Amends reporting in 1971-72 Public Accounts).....	8,051,798	1969-70		1,000	8,051,798(f)
Toronto—Dominion Building—Air Conditioning.....			555,000		
Toronto—Mackenzie Building—Alterations and Improvements....			650,000		
Toronto—New Government of Canada Building.....			1,250,000		
<i>Manitoba</i>					
Winnipeg—Canadian Grain Commission Building.....			2,200,000		
Contract: Poole Construction Winnipeg Man.....	6,164,327	1970-71		1,956,633	6,092,291
Professional Fees: Smith Carter and Parkins Winnipeg Man— supervision (Amends reporting in 1971-72 Public Accounts).....	389,959	1970-71		39,160	390,904
Winnipeg—Government of Canada Building—Improvements.....			450,000		
Contract: Peter Leitch Construction Ltd Winnipeg Man.....	994,285	1971-72		315,062	987,778
<i>Saskatchewan</i>					
Humboldt—Government of Canada Building.....			200,000		
Land Purchase: Hyman Isadore Richman.....				5,000	5,000
Marathon Realty.....				24,000	24,000
Prince Albert—New Government of Canada Building.....			250,000		
Regina—Taxation Building—Alterations and Improvements.....			750,000		
Contract: Poole Construction Regina Sask.....	993,502	1972-73		102,260	102,260
Professional Fees: Ramsay & Ramsay Regina Sask (Amends reporting in 1971-72 Public Accounts).....				20,330	42,863
Regina—Motherwell Building—Improvements.....			400,000		

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>British Columbia</i>					
Castlegar—Government of Canada Building.....			150,000		
Contract: Creighton Construction Co Ltd Kinnaird B C.....	322,391	1971-72		282,929	282,929
Professional Fees: Fairbanks & Sawyer Nelson B C—architects and community planners (Amends reporting in 1971-72 Public Accounts).....				12,615	29,091
Campbell River—Government of Canada Building—Addition.....			533,000		
Professional Fees: Schultze and Spearing Architects Nanaimo B C.....				8,346	8,346
Penticton—Government of Canada Building.....			867,000		
Contract: The Foundation Co of Canada Vancouver B C.....	1,161,789	1972-73		753,775	753,775
Professional Fees: Meickle John Gower & Fulker Architects Penticton B C.....				54,108	54,108
Land Purchase: E Kleine Property.....				16,859	16,859
Powell River—Government of Canada Building.....			165,000		
Land Purchase: Gerald D & Maragaret M Henry.....				25,012	25,012
Ranee Investments Ltd.....				15,672	15,672
Christena Bateman & Girody.....				23,500	23,500
Revelstoke—Government of Canada Building.....			100,000		
Contract: Revelstoke Construction Co Ltd Revelstoke B C.....	476,585	1971-72		20,197	476,585(f)
Salmon Arm—Government of Canada Building.....			240,000		
Land Purchase: Imperial Oil Ltd.....				55,000	55,000
Vancouver—Alvin Building—Alterations and Improvements.....			100,000		
Contract: Commonwealth Construction Co Ltd Vancouver B C.....	245,869	1971-72		194,243	245,869(f)
Vancouver—New Government of Canada Building.....			1,800,000		
Professional Fees: Erickson, Massey—design concept.....				28,416	49,876
H C Lyle—consultant <i>re</i> Expropriation Sandman Inn (Vancouver) Ltd.....				2,875	2,875
General Appraisals Ltd—appraising.....				2,106	2,106
Bell Irving Appraisals—appraising.....				3,125	3,125
J M Jones & Associates Ltd—consultants <i>re</i> property acquisitions.....				4,838	11,201
Land Purchase: H Clifton & M Williams.....				178,500	178,500
Sandman Inn (Vancouver) Ltd (Amends reporting in 1971-72 Public Accounts).....				303,700	513,700
Estate of Peter Reid.....				17,106	72,606
<i>London, England</i>					
MacDonald House—Alterations and Improvements.....			450,000		
Contract: Harry Neal Limited London England.....	474,892	1972-73		474,892	474,892(f)
Unlisted Projects					
<i>Nova Scotia</i>					
Halifax—Ralston Building—Reroofing and Weatherproofing.....					
Contract: Urban Construction Ltd Dartmouth N S.....	122,260	1972-73		104,976	104,976(f)
Halifax—Ralston Building—Alterations.....					
Contract: Parkway Construction Ltd Halifax N S.....	139,350	1971-72		123,776	123,776(f)
Port Hawkesbury—New Post Office.....					
Professional Fees: John S Pope Sidney N S—land survey.....				529	529
Land Purchase: Monier Chediac.....				38,700	38,700
<i>New Brunswick</i>					
Moncton—Government of Canada Building—Additions and Alterations—4th Floor.....					
Contract: H S Construction Ltd Moncton N B (Amends reporting in 1971-72 Public Accounts).....	127,294	1971-72		26,460	129,428
<i>Quebec</i>					
Amqui—New Government of Canada Building.....					
Contract: Henri Dubé Amqui que.....	181,712	1971-72		17,641	181,712(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—Continued</i>					
Amos—Government of Canada Building—Ventilation and Alterations					
Contract: Delmont Construction Ltée Trois Rivières Que (Amends reporting in 1971-72 Public Accounts).....	104,298	1971-72		23,039	104,298(f)
Granby—Government of Canada Building—Modifications					
Contract: J Brisette Ltée Montreal Que.....	173,245	1971-72		18,482	173,245(f)
Professional Fees: Lalonde Girouard & Letendre Montreal Que—design and supervision.....				2,614	14,576(f)
Lachute—Government of Canada Building—Additions and Alterations					
Contract: J Brisette Ltée Montreal Que.....	119,502	1971-72		2,042	119,502(f)
Lacolle—Government of Canada Building—Alterations					
Professional Fees: Rosen Caruos & Vecsei Montreal Que—design and supervision.....				3,475	6,625(f)
La Malbaie—Improvements					
Contract: Somec Inc Quebec Que (Amends reporting in 1971-72 Public Accounts).....	100,015	1971-72		61,370	105,015(f)
La Sarre—Government of Canada Building—Improvements and Modifications					
Contract: Constructions St Amant Inc La Sarre Que.....	135,475	1971-72		850	135,475(f)
Montreal—740 Bel-Air—Alterations					
Professional Fees: Pierre Cantin Laval Que—design and supervision.....				7,925	7,925
Montreal—150 St-Paul Street—Modifications					
Professional Fees: Bland Lemoine Shine Lacroix Montreal Que—design and supervision.....				12,778	12,778
Montreal—Unemployment Insurance Commission Building—Modifications					
Professional Fees: Bouthillette & Parizeau Montreal Que—design and supervision.....				8,161	8,161
Alterations—					
Contract: Jean Mailhot Inc Laval Que.....	104,219	1971-72		37,419	104,219(f)
Professional Fees: G Cousineau Laval Que—project supervision.....				2,003	2,003(f)
Philipsburg—Government of Canada Building—Additions and Alterations					
Contract: Marquis & Frères Ltée Sherbrooke Que (Amends reporting in 1971-72 Public Accounts).....	209,303	1971-72		68,325	209,303(f)
Professional Fees: Hamel Malouin & Associates Drummondville Que—design and supervision.....				4,435	9,377(f)
Quebec—155 Dorchester—Alterations					
Contract: Somec Inc Quebec Que.....	429,385	1971-72		2,649	429,385(f)
Professional Fees: Leblanc Montpetit Lagacé Assoc Montreal Que—design and supervision.....				7,922	40,156
St-Jean—Government of Canada Building—Alterations					
Professional Fees: Dupont Larose Perreault Montreal Que—design and supervision.....				2,800	2,800
St Jérôme—Government of Canada Building—Alterations					
Professional Fees: Carrière Labelle Woodrough St Eustache Que—design and supervision.....				3,039	3,039
Trois-Rivières—Government of Canada Building—Alterations					
Professional Fees: Bolduc & Gervais Shawinigan Que—design and supervision.....				4,636	4,636
Westmount—4018 Ste Catherine Street—Alterations					
Professional Fees: D J Benitz Westmount Que—design and supervision.....				5,401	5,401(f)
<i>Quebec—Capital Region</i>					
Hull—Town Hall Site—Underground Parking Garage—Excavation					
Contract: V K Mason Ltd Ottawa Ont.....	689,935	1972-73		689,935	689,935(f)
Professional Fees: Labrecque Vezina & Association Montreal Que—design	105,917	1972-73		26,039	26,039
co-ordination fee-municipal services.....				5,452	5,452

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—Capital Region—Continued</i>					
preliminary engineering and study.....				15,000	15,000
architectural services.....				3,191	3,191
J D Patterson & Association Ottawa Ont—sub-surface investigation.....				2,198	2,198
<i>Ontario—Capital Region</i>					
Ottawa—Sir John Carling Building—Deterioration Investigation and Report					
Professional Fees: Armour Engineering Ottawa Ont—investigation (Amends reporting in 1971-72 Public Accounts) report.....				7,205 6,253	29,025(f) 6,253(f)
Ottawa—Tunney's Pasture DBS Building—Conversion of 4 Passenger Elevators					
Contract: J & E Hall (Canada) Ltd Ottawa Ont.....	124,318	1970-71		19,090	124,318(f)
Ottawa—West Memorial Building—Modernization of 4 Passenger Elevators—Phase 2					
Contract: J & E Hall (Canada) Ltd Ottawa Ont.....	115,616	1971-72		104,054	104,054
<i>Ontario</i>					
Aylmer—Government of Canada Building					
Land Purchase: Caroline P Elgie and Messrs Hennessey Kempster and Gunn.....				14,750 35,000	14,750 35,000
J Harold Lindow and Messrs Hennessey Kempster and Gunn					
Cobourg—Government of Canada Building—Additions and Alterations					
Land Purchase: Corporation of the Town of Cobourg.....				30,000	30,000
Downsview—A E S Alterations					
Professional Fees: Brook-Carruthers-Grierson-Shaw Architects Toronto Ont—design.....				3,000	3,000
Fort Francis—Government of Canada Building—Air Conditioning					
Contract: Kok and Son Building Contractors Thunder Bay Ont	107,471	1972-73		107,471	107,471(f)
Guelph—Government of Canada Building—Air Conditioning					
Professional Fees: Interplan Ltd Toronto Ont—design and construction.....				1,105	4,885
London—Lipton Building—Air Conditioning					
Professional Fees: N M Dillon Ltd London Ont—engineering..				1,065	7,901(f)
Malton—Government of Canada Building					
Land Purchase: Town of Mississauga.....				24,750	24,750
Newmarket—Government of Canada Building—Air Conditioning and Drop Ceiling					
Professional Fees: Interplan Ltd Toronto Ont—engineering....				2,184	2,184
St. Catharines—Government of Canada Building—Alterations					
Contract: W Benson & Son Ltd Niagara Falls Ont.....	172,452	1971-72		37,409	172,452(f)
Sudbury—Government of Canada Building—Alterations					
Professional Fees: Towend Stefura Baleshta Pfister and Sauille Sudbury Ont—design.....				5,120	5,120
Toronto—Arthur Meighen Building—Open Office Landscaping					
Professional Fees: Don Waddington Limited Toronto Ont—design and supervision.....				1,000	6,000
Toronto—Dominion Government of Canada Building—Air Conditioning					
Contract: Newmarch Mechanical Ltd Scarborough Ont.....	327,205	1972-73		296,052	296,052
Professional Fees: Keith Associates Limited Willowdale Ont—supervision.....				9,433	9,433
Toronto—Dominion Government of Canada Building—Refurbish Washrooms					
Professional Fees: Joseph Gerskup Willowdale Ont—plans and specifications.....				3,000	3,000
Toronto—Ontario Mackenzie Building—Landscaping					
Professional Fees: Shore Tilbe Henschel Irwin Toronto Ont—feasibility study.....				3,000	3,000
Toronto—Mulock Building—Alterations					
Professional Fees: Eduard Perkons & Assoc Toronto Ont—design.....				2,906	2,906

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Continued</i>					
Toronto—Sir William Mulock Building—Air Treatment Professional Fees: G Granek & Associates Don Mills Ont—design and supervision.....				251	18,552
Toronto—Sir William Mulock Building—Replace Air Conditioning and Heating Controls Professional Fees: Eduard Perkons & Associates Weston Ont—plans and specifications.....				3,889	3,889
<i>Manitoba</i>					
Dauphin—Government of Canada Building—Air Conditioning and Alterations Contract: Dauphin Fixtures—Dauphin Man.....	229,688	1972-73		78,845	78,845
Professional Fees: Scouten Mitchell Sigurdson & Assoc Winnipeg Man—mechanical design.....				3,000	3,000(f)
Elcon Engineering Winnipeg Man—electrical design.....				2,000	2,000(f)
Flin Flon—Government of Canada Building—Structural Repairs Professional Fees: Weiszmann & Associates Winnipeg Man—design.....				2,996	2,996
Winnipeg—National Revenue Building—Alterations 3 & 4 Floors Professional Fees: General Office Machines Winnipeg Man—study.....				2,520	2,520
Winnipeg—General Post Office—Lighting Office Tower Professional Fees: Elcon Engineering Winnipeg Man—design..				3,000	3,000(f)
Winnipeg—General Post Office—Lighting Terminal Section Professional Fees: Elcon Engineering Winnipeg Man—design..				3,000	3,000(f)
Winnipeg—General Post Office—Truck Door Heaters..... Professional Fees: W L Wardrop & Associates Winnipeg Man—heating study.....				2,611	2,611
Winnipeg—Government of Canada Building—Window Replacement Contract: Dominion Bronze Ltd Winnipeg Man.....	122,904	1971-72		92,463	122,904(f)
<i>Saskatchewan</i>					
Canora—Post Office Land Purchase: Canora Central Motors.....				5,000	5,000
Lloydminster—Government of Canada Building Professional Fees: Forrester Scott Bowers Cooper & Walls Regina Sask—design.....				5,550	5,550
<i>Alberta</i>					
Coutts—Immigration Building—Air Conditioning Professional Fees: H W Klassen & Associates Calgary Alta—design.....				2,237	2,237
Edmonton—Government of Canada Building—Renovation 1 & 2 Floors Professional Fees: Sinclair & Naito Edmonton Alta—design....				3,575	3,575
Edmonton—Government of Canada Building—Renovations 3rd Floor Professional Fees: Sinclair & Naito Edmonton Alta—design....				4,717	4,717
Edmonton—Government of Canada Building—Alterations 5th Floor Professional Fees: Sinclair & Naito Edmonton Alta—design....				2,469	2,469
Edmonton—Government of Canada Building—Renovations 7th Floor Professional Fees: Sinclair & Naito Edmonton Alta—design....				4,653	4,653
Edmonton—Sir Alexander MacKenzie Building—Alterations 3 and 4 Floors Professional Fees: Donald L Pinkston Edmonton Alta—design				7,892	7,892
<i>British Columbia</i>					
Douglas—New Inspection Building Professional Fees: Vladimir Plavsic & Associates Vancouver B C Architectural Services.....				5,460	5,460
Fernie—Government of Canada Building Contract: W H Tayler Construction Ltd Penticton B C.....	152,139	1971-72		145,196	145,196

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>British Columbia—Continued</i>					
Hope—Government of Canada Building—Addition Contract: Albion Construction Co Ltd North Vancouver B C (Amends Reporting in 1971-72 Public Accounts).....	110,360	1971-72		52,511	110,360(f)
Nanaimo—Government of Canada Building—Improve Heat and Lighting Systems Professional Fees: H H Angus & Associates Vancouver B C Consulting Engineer.....				4,372	4,372
Nelson—Government of Canada Building—Alterations M & I NR & POD Professional Fees: Fairbank & Sawyer Nelson B C Architectural Service.....				3,725	3,725
North Vancouver—Government of Canada Building—Air Condi- tioning Professional Fees: H H Angus & Associates Don Mills Ont Consulting Engineer.....				4,823	4,823
Osoyoos—Customs Building—Lighting Improvements Professional Fees: I Hayward North Vancouver B C Consulting Engineer.....				1,223	3,680
Prince Rupert—Government of Canada Building—Alterations Contract: Seaward Construction Ltd Surrey B C.....	171,461	1971-72		166,875	171,461(f)
Quesnel—Government of Canada Building—Improvements and Alterations Contract: Dietchers Construction Co Ltd Pitt Meadows B C....	225,658	1972-73		225,658	225,658(f)
Trail—Government of Canada Building—Alterations Professional Fees: Bain Burroughs & Hanson Trail B C Archi- tectural Design.....				3,238	3,238
Vancouver—Winch Building Contract: Van Construction Division of Van Vliet Construction Co Burnaby B C.....	151,742	1972-73		151,742	151,742(f)
Professional Fees: H Yip Vancouver B C Architectural Design				9,467	10,367
Vancouver—Old Federal Building—Alterations First and Second Floors Contract: Commonwealth Construction Co Ltd Vancouver B C	165,604	1971-72		39,617	165,604(f)
Vancouver—Customs House—Alterations to Food and Drug Laboratories Professional Fees: Ken Terris Vancouver B C Architectural Design.....				5,650	8,551
Vancouver—Old Government of Canada Building—Alterations Professional Fees: Hin Fong Yip Vancouver B C Architectural Design Consultant.....				4,204	4,204
Vancouver—Examining Warehouse—Third and Fourth Floor Alterations Professional Fees: I Mirko Vancouver B C Architectural Design				7,916	7,916
Victoria—Government of Canada Building—Alterations and Improvements 3rd, 4th and 5th Floors Contract: H E Fowler & Sons Victoria B C.....	206,241	1971-72		8,020	206,241(f)
Williams Lake—Government of Canada Building—Improve- ments Contract: Albion Construction Co Ltd North Vancouver BC....	158,386	1972-73		152,478	152,478
Professional Fees: Aubrey McKinnon & Associates Kamloops BC Architectural Consultants (Amends Reporting in 1971-72 Public Accounts).....				15,991	15,991
<i>Advance Planning</i>					
<i>Quebec</i>					
Montreal—1700 Notre-Dame West—Postal Station Professional Fees: A Aird & Associés Montreal Que Appraisal				2,600	2,600(f)
Montreal—6420 St Denis—Postal Station Professional Fees: Bégin Charland & Valiquette Montreal Que Appraisal.....				4,924	4,924(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital Region</i>					
Ottawa—Langevin Block—Preliminary Study					
Professional Fees: Miska & Gale Ottawa Ont—Study.....				12,500	12,500(f)
Ottawa—Parliament Hill East Block—Existing Condition Report					
Professional Fees: Armour Engineering Ottawa Ont—Inspection and Report.....				3,000	3,000(f)
Ottawa—Postal Terminal Alta Vista—Garage and Parking Facilities					
Professional Fees: J D Barnes Ltd Ottawa Ont Soil Survey.....				3,512	3,512(f)
Land Purchase: National Capital Commission.....	163,000	1972-73		163,000	163,000(f)
Ottawa—Urban Affairs—H Q—La Salle Academy					
Professional Fees: W A Loates Ottawa Ont Drawings.....				2,893	2,893(f)
Land Purchase: Sequin Landriault Patenaude Boucher.....	1,000,874	1972-73		1,000,874	1,000,874(f)
<i>Ontario</i>					
London—General Purpose Office Accommodation					
Professional Fees: Dominion Soil Investigation Ltd Scarborough Ont.....				3,614	3,614
Land Purchase: Corporation of the City of London London Ont.....	166,012	1972-73		166,012	166,012
Windsor—Office Accommodation					
Professional Fees: Brian Mayo Realty Co London Ont.....				3,000	3,000
<i>British Columbia</i>					
Various—New Government of Canada Buildings—Preparation of Reports					
Professional Fees: Erickson Massey Vancouver BC Architectural Design.....				5,620	5,620
<i>Single Purpose Buildings</i>					
<i>Newfoundland</i>					
Mount Pearl—Post Office.....			250,000		
St John's—Postal Terminal.....			400,000		
<i>New Brunswick</i>					
Saint John—Postal Terminal.....			600,000		
Contract: Chitticks 1962 Ltd—Demolition of Old Building.....				16,350	16,350
Professional Fees: Murdock-Lingley Ltd Surveys and Legal Fees.....				1,451	3,484
Franklin Legere Surveys and Legal Fees.....				2,243	2,243
Land Purchases:					
Ralph E Floyd.....				22,500	22,500
E R Hamilton.....				21,500	21,500
Lawson Reilly.....				17,500	17,500
Joseph A Likely.....				335,000	335,000
Joseph A Likely Estate.....				5,000	5,000
V L Sabean.....				18,500	18,500
A Whalen.....				24,000	24,000
R H Whalen.....				16,500	16,500
<i>Quebec—Capital Region</i>					
Buckingham—Government of Canada Building.....			400,000		
Contract: U Tremblay & Fils Buckingham.....	532,141	1972-73		82,740	82,740
Professional Fees: R Halsall & Assoc Ottawa Ont Design and Drawings.....				3,000	3,000(f)
Hull—Printing Bureau—Alterations.....			325,000		
Hull—Public Service Language Centre—Air Treatment					
Contract: Donald Servant Electric.....	543,684	1971-72		190,283	543,684(f)
Professional Fees: Pageau, Morel & Lefebvre Hull Que Design and Supervision.....				592	20,696

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec</i>					
Blackpool—Customs and Immigration—Alterations and Improvements			650,000		
Contracts: Germano Construction Ltd Montreal Que—					
Phase I.....	235,071	1971-72		223,001	235,071(f)
Jean Mailhot Inc Laval Quebec—Phase II.....	803,597	1972-73		762,315	762,315
Professional Fees: Jacques Morin Montreal Que Design and Supervision—Phase II.....		1970-71		74,163	79,218
Jacques Morin Montreal Que Design and Supervision—Phase III.....				22,230	22,230
Montreal—Major Area Postal Plant.....			3,900,000		
Professional Fees: The Consortium—Asselin Benoit Boucher Ducharme Lapointe Inc and T Pringle & Son Ltd Westmount Que Design and Supervision—Phase I.....	817,000	1972-73		175,947	175,947
Millette Gauthier Rivet Hogue Bergeron & Gaudet Montreal Que Legal Services.....				7,424	7,424(f)
Land Purchase:					
Sassoon S Abed & Al.....	655,995	1972-73		655,995	655,995(f)
Estate K M Lawee & Al.....	1,150,517	1972-73		1,150,517	1,150,517(f)
Estate Joseph A Leduc.....	1,466,453	1972-73		1,466,453	1,466,453(f)
Royal Trust Co in Trust.....				200,000	200,000
Montreal—Post Office Building—Improvements and Alterations					
Professional Fees: Scharry & Ouimet Inc Montreal Que Design and Supervision.....				2,446	20,043
Montreal—Postal Station—Côte des Neiges.....			200,000		
Montreal—Postal Terminal—Improvements					
Contract: Raymond Matte & Fils Ltée Montreal Que.....	5,698,478	1969-70		73,984	5,415,482
Quebec—National Health and Welfare Building—Renovations.....			400,000		
Contract: Somec Inc Quebec Que.....	1,546,956	1972-73		805,786	805,786
Professional Fees: Bouthillette Parizeau & Buies Ste Foy Que Design and Supervision (Amends Reporting in 1971-72 Public Accounts).....	104,000	1971-72		58,568	85,163
Habitat Design Montreal Que Interior Landscaping.....				4,500	4,500
Quebec—New Postal Station "Charlesbourg".....			250,000		
Professional Fees: Corporation Renaud Ste Foy Que Appraisal				3,492	3,492
Quebec—Postal Terminal 300 St Paul Street.....					
Contract: Somec Inc Quebec Que.....	406,438	1971-72		3,288	406,438(f)
Professional Fees: Dutil Potvin Trepanier Masson Quebec Que Design and Supervision.....				4,763	39,179
Terrebonne—Post Office.....			293,000		
Ville de Laval—St Martin Postal Station.....			385,000		
Contracts: General Iron Works Co Ltd St Léonard Que—Phase II.....	205,526	1971-72		149,563	205,526(f)
Jean Mailhot Inc Laval Que—Phase I.....	907,714	1971-72		94,053	907,714(f)
<i>Ontario—Capital Region</i>					
Ottawa—Agriculture—ADRI—Heating Plant.....			1,245,000		
Contract: Ron Engineering & Construction Ltd Ottawa Ont.....	1,737,922	1971-72		1,630,619	1,630,619
Professional Fees: Goodkey Weedmark & Assoc Ottawa Ont Design and Supervision.....	110,022	1971-72		24,587	101,155
Ottawa—Agriculture—ADRI—Pathology Laboratory.....			8,000,000		
Contract: The Foundation Co of Canada Toronto Ont.....	11,733,040	1971-72		6,523,031	7,150,891
Professional Fees: Green, Blankstein, Russell & Associates Winnipeg—Design and Supervision.....	598,376	1961-62		162,093	497,569
D W Graham & Assoc Ottawa Ont Design Road.....				2,059	2,059
Ottawa—Agriculture—ADRI—Farm Buildings.....			500,000		
Contract: Admiral Engineering & Construction Ltd Ottawa Ont	313,392	1971-72		103,598	313,392(f)
Admiral Engineering & Construction Ltd Ottawa Ont.....	122,287	1972-73		122,287	122,287(f)
Professional Fees: Miska & Gale Ottawa Ont Design and Supervision.....				4,519	17,224(f)
Ottawa—Agriculture—ARI and ADRI—Site Development.....			200,000		
Ottawa—Agriculture—ARI—Farm Buildings.....			1,300,000		
Contract: Admiral Engineering & Construction Ottawa Ont.....	628,603	1972-73		534,244	534,244
Herbert Brune Construction Ltd Ottawa Ont.....	346,481	1972-73		346,481	346,481
Professional Fees: René N Leblanc Assoc Moncton N B Design and Supervision.....				7,000	7,000

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital Region—continued</i>					
Miska & Gale Ottawa Ont Design and Supervision (Amends reporting in 1971-72 Public Accounts).....				12,272	23,647
Hans L Stutz Ottawa Ont Design and Supervision.....				13,825	13,825
Hans L Stutz Ottawa Ont Design and Supervision (Amends reporting in 1971-72 Public Accounts).....				10,903	28,875
Ottawa—Agriculture—Central Experimental Farm.....			430,000		
K W Neatby Building—Alterations and Improvements.....					
Ottawa—Central Experimental Farm—Site Development.....			100,000		
Ottawa—Besserer Building—Renovations—Phase I					
Professional Fees: Ingram & Pye Ottawa Ont Design and Supervision (Amends reporting in the 1971-72 Public Accounts)				4,220	47,735(f)
Ottawa—Confederation Heights—Central Heating Plant					
Additional Chilled Water Services					
Contract: Fraser Brace Engineering Company Limited Ottawa Ont.....	798,858	1969-70		13,275	798,858(f)
Professional Fees: J Klassen and Associates Ottawa Ont—Design and Supervision (Amends reporting in 1971-72 Public Accounts).....					45,517
Surveyor Nenniger and Chenevert Montreal Que Welding Inspection.....				2,768	2,768(f)
Ottawa—Connaught Building—Central Heating Plant—Extension to Heating and Cooling					
Contract: Taggart Construction Ltd Ottawa Ont.....	309,226	1971-72		27,189	309,226(f)
Professional Fees: Surveyor Nenniger and Chenevert Montreal Que—Design and Supervision.....				952	18,125
Ottawa—Central Mechanical Control System.....			500,000		
Ottawa—Department of National Defence Building—Extension of Heating and Cooling					
Contract: Canadian International Comstock Ottawa Ont.....	421,943	1971-72		495	421,943
Professional Fees: Surveyor Nenniger Chenevert Montreal Que Design and Supervision.....				570	24,019(f)
Ottawa—Department of Public Works—Testing Laboratory—Air Conditioning					
Professional Fees: Goodkey Weedmark and Associates Ltd Ottawa Ont Design and Supervision.....				174	6,792(f)
Ottawa—Government House—Development—Phase 1.....			734,000		
Professional Fees: Murray & Murray Ottawa Ont Design and Additional Work.....				14,825	14,825(f)
Additional Study.....				8,753	8,753(f)
Ottawa—National Research Council—Central Plant Chilled Water & Steam Distribution—Site Services—Phase 1A, 1B, 1C, Phase II and NRC Underground Conduit for Steam.....			3,400,000		
Contract: Calor Mechanical Ltd Ottawa Ont.....	1,017,234	1971-72		306,838	1,017,234(f)
Province of Quebec—Department of Highways.....	149,695	1971-72		149,695	149,695(f)
Ron Engineering & Construction Ottawa Ont—Extension to External Affairs Building.....	1,890,472	1971-72		1,777,767	1,890,472(f)
Professional Fees: London—Tamblyn Consultants Niagara Falls Ont—Design and Supervision.....	207,416	1970-71		51,015	203,007
London—Tamblyn Ltd Niagara Falls Ont—Supervision of Blasting Operations.....				6,081	6,081(f)
Metaltech Insp Co Ltd Montreal Que Joint Inspection.....				6,185	6,185(f)
Ottawa—Public Service Commission—Phase IV.....			813,000		
Professional Fees: De Lew Cather & Co Ottawa Ont.....				7,759	7,759
Design and Supervision.....				4,271	4,271
Hans L Stutz Ottawa Ont Design & Supervision.....				4,565	4,565
Hans L Stutz Ottawa Ont Design and Supervision.....					
Perth—Post Office					
Professional Fees: Hans L Stutz Ottawa Ont Design and Supervision.....				434	17,394(f)
Post Office Department Generally—Intergration of Urban—Transportation—Provision of Garage and Maintenance Facilities—Including ex-Gratia Payments where required.....			868,000		
Ottawa—Postal Terminal—Garage and Parking Facilities					
Professional Fees: J D Barnes Ltd Ottawa Ont Soil Survey.....				3,511	3,511(f)
Land Purchase: National Capital Commission.....	163,000	1972-73		163,000	163,000(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital Region—continued</i>					
Ottawa—Royal Canadian Mounted Police—CPIC—Power Supply.....			500,000		
Contract: Canadian General Electric Co Ottawa Ont.....	485,079	1971-72		53,525	485,079(f)
Professional Fees: Murray & Murray Architects Ottawa Ont Design and Supervision.....				2,646	24,253(f)
Murray & Murray Ottawa Ont Design and Supervision (Amends reporting in 1971-72 Public Accounts).....	164,493	1969-70		10,443	164,493(f)
Ottawa—Royal Canadian Mounted Police—Headquarters—Addition—Chilled Water Facilities.....					
Contract: Richard and B A Ryan Ottawa Ont.....	1,142,566	1970-71		1,650	1,142,566(f)
Ottawa—Royal Canadian Mounted Police—National Police Services Building.....			1,741,000		
Contract: Ron Engineering & Construction Ottawa Ont.....	4,943,520	1970-71		812,547	4,943,520(f)
Professional Fees: Ogilvie & Hogg Ottawa Ont Design and Supervision.....	281,893	1966-67		16,538	281,893(f)
Additional Design and Supervision.....				11,202	11,202(f)
Ottawa—Royal Canadian Mounted Police—Site Services.....					
Contract: Pisappia Construction Montreal Que.....	866,513	1970-71		18,351	866,513(f)
Professional Fees: Interplan Ltd Toronto Ont Design and Supervision (Amends reporting in the 1971-72 Public Accounts).....				2,044	43,325(f)
Ottawa—Taxation Data Centre V P S System.....			200,000		
Ottawa—Tunney's Pasture—Central Heating Plant—Phase I—Chilled Water Plant and Distribution System.....					
Ottawa—Secretary of State—Victoria Museum—Alterations—Phase II Mechanical Work Electrical Drywall Systems Lathing.....			2,076,000		
Contract: Fish & Paré Ltd Ottawa Ont.....	980,899	1972-73		814,344	814,344
Les Entreprises Roger Cayer Hull Que.....	125,450	1972-73		122,489	122,489
Univex (Canada) Ltd Ottawa Ont.....	238,398	1972-73		234,406	234,406
Professional Fees: Cleman Large Patterson Ottawa Ont—Design on Branch Ductwork (Amends reporting in 1971-72 Public Accounts).....				6,929	25,890
Supervision of Mech & Elect Work.....				13,555	13,555
E J Cuhaci Ottawa Ont—Design (Amends reporting in 1971-72 Public Accounts).....	142,000	1971-72		34,089	132,459
Ottawa—Tunney's Pasture—Central Heating Plant.....					
Contract: Fraser-Brace Engineering Ottawa Ont (Amends reporting in 1971-72 Public Accounts).....	2,615,727	1969-70		28,781	2,615,727(f)
Professional Fees: Lalonde Girouard and Letendre Montreal Que—Design and Supervision.....	158,284	1968-69		3,421	158,284(f)
Ottawa—Tunney's Pasture—Central Heating Plant—Phase IV—Steam and Chilled Water Lines.....					
Contract: Antagon Construction Montreal Que.....	277,516	1971-72		500	277,516(f)
Professional Fees: Lalonde Girouard Letendre and Associates Montreal Que—Design and Supervision.....				54	16,650(f)
<i>Ontario</i>					
Aylmer—Post Office.....			200,000		
Kitchener—National Revenue Building—Alterations and Improvements.....			275,000		
Contract: Webers Construction C Ltd Guelph Ont.....	223,113	1971-72		16,360	223,113(f)
London—Post Office Department—Renovations to Bldg No 48 Central Ordnance Depot.....				245,000	
Stouffville—Post Office.....				360,000	
Toronto—Major Postal Terminals.....			15,000,000		
Toronto East.....					
Professional Fees: Woods Gordon & Co Toronto Ont Project Manager.....				7,606	106,103
Gateway Postal Facility.....					
Contract: Thermotek Mechanical Contracting Ltd Willowdale Ont.....	214,900	1972-73		171,980	171,980
Rumble Contracting Ltd Mississauga Ont.....	201,324	1972-73		201,324	201,324(f)
Elmford Construction Co Ltd Toronto Ont.....	337,207	1972-73		329,334	329,334

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—continued</i>					
Automatic Sprinker Co (1964) Ltd Mississauga Ont.....	198,304	1972-73		182,264	182,264
Ellis-Don Ltd Toronto Ont.....	365,495	1972-73		354,160	354,160
Ellis Don Ltd Toronto Ont.....	378,989	1972-73		372,916	372,916
Frankel Farmwork Co Ltd Scarborough Ont.....	103,193	1972-73		93,682	93,682
Ellis Don Ltd Toronto Ont.....	622,877	1972-73		134,644	134,644
Umacs Construction Ltd Toronto Ont.....	405,880	1972-73		63,770	63,770
Canron Ltd Rexdale Ont.....	1,375,293	1972-73		1,370,725	1,370,725
Norak Steel Construction Ltd Concord Ont.....	945,954	1972-73		814,898	814,898
Bomac Steel Co Ltd Mississauga Ont.....	297,835	1972-73		295,440	295,400
Algoma Steel Corporations Ltd Sault Ste Marie Ont.....	269,160	1972-73		269,160	269,160(f)
Robertson Irwin Ltd Hamilton Ont.....	107,639	1972-73		101,275	101,275
Robertson Irwin Ltd Hamilton Ont.....	188,133	1972-73		169,291	169,291
A B C Structural Concrete Ltd Brampton Ont.....	499,000	1972-73		190,167	190,167
Robertson Irwin Ltd Hamilton Ont.....	271,369	1972-73		107,584	107,584
Peerless Enterprises-Division of Tectum Ltd Toronto Ont.....	375,000	1972-73		157,763	157,763
Bothwell Accurate Co Ltd Toronto Ont.....	825,940	1972-73		406,798	406,798
Steen Mechanical Contractors Ltd Toronto Ont.....	798,999	1972-73		268,300	268,300
English & Mould Ltd Bramalea Ont.....	1,456,000	1972-73		87,900	87,900
Goodram Bros Ltd Hamilton Ont.....	2,725,000	1972-73		105,670	105,670
Ontario Electrical Construction Co Ltd Toronto Ont.....	293,397	1972-73		82,550	82,550
George & Asmusen Ltd Kitchener Ont.....	413,726	1972-73		57,980	57,980
Speaker Motion Systems Inc—Birtley Engineering Canada Ltd Ottawa Ont.....	2,564,285	1972-73		140,000	140,000
Rapistan Canada Ltd Rexdale Ont.....	838,280	1972-73		50,000	50,000
Professional Fees: Woods Gordon & Co—Toronto Ont Project Manager.....				3,386,439	4,681,838
Land Purchases: Harry & Don Ackers.....				50,400	50,400
Lorenzetti Mariani & Wolfe.....				20,000	20,000
Alic J Madsen.....				40,000	42,000
Receiver General (VLA).....				70,000	70,000
Risk Gavan Garfield & Gardner.....				51,348	51,348
Laura Della Via.....				51,400	54,000
Copeland, McKenna.....				350	350
Harry & Dorothy Ackers.....				45	45
Canadian Imperial Bank of Commerce (DiMarco).....				1,652	1,652
<i>Toronto—Major Postal Terminals</i>					
<i>South Central Postal Facility Contract: Ambler-Courtney Ltd Mississauga Ont.....</i>					
	212,961	1972-73		212,961	212,961(f)
Pilen Construction of Canada Ltd Mississauga Ont.....	132,653	1972-73		132,653	132,653(f)
Western Caissons (1969) Ltd Maple Ont.....	511,433	1972-73		511,433	511,433(f)
Droge Construction Ltd Oakville Ont.....	712,977	1972-73		622,630	622,630
Paul Carruthers Construction Ltd Markham Ont.....	1,178,000	1972-73		292,345	292,345
York Steel Construction Ltd Toronto Ont.....	1,513,730	1972-73		1,442,710	1,442,710
Norak Steel Construction Ltd Concord Ont.....	307,638	1972-73		297,838	297,838
Algoma Steel Corporation Ltd Sault Ste Marie Ont.....	272,304	1972-73		272,304	272,304(f)
Westeel-Rosco Ltd Toronto Ont.....	147,995	1972-73		117,268	117,268
Pre-Con Co Division of St Mary's Cement Ltd Brampton Ont.....	378,427	1972-73		150,003	150,003
Heather & Little Ltd Toronto Ont.....	545,462	1972-73		274,541	274,541
Thermotick Mechanical Contracting Ltd Willowdale Ont.....	694,900	1972-73		328,450	328,450
Goodram Bros Ltd Hamilton Ont.....	2,945,000	1972-73		60,340	60,340
Clifford Masonry Ltd Scarborough Ont.....	204,888	1972-73		58,945	58,945
Professional Fees: Woods, Gordon & Co Toronto Ont Project Manager.....				1,789,624	2,447,841
Land Purchases: Couchman Trade Bindery.....				44,117	96,117
Charles Sager in Trust.....				7,000	75,050
Canadian Auto Rebuilders.....				2,000	3,000
Harris, Houser, Brown & McCallum.....				1,375	1,375
Raùmond S Creed.....				1,000	1,000
Mrs Lena Burleigh (Amends Reporting in 1971-72 Public Accounts).....					3,000
Toronto—Postal Station "G".....			170,000		
<i>Manitoba</i>					
Churchill—Housing.....			950,000		
Churchill—"Project Churchill".....			1,850,000		
Federal—Provincial Share-cost Program (Amends reporting in 1971-72 Public Accounts).....				2,482,560	2,491,947

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Alberta</i>					
Calgary—Postal Terminal.....			1,250,000		
Contract: Foundation Co of Canada Calgary Alta.....	9,844,687	1972-73		1,420,873	1,420,873
Professional Fees: Cohos Delesalle & Evamy Calgary Alta—Design and Supervision.....	447,000	1970-71		187,702	373,403
Edmonton—Postal Station "C".....			280,000		
Contract: Ras Dam Construction Edmonton Alta.....	188,804	1972-73		178,506	178,506
Land Purchase: J Edkins.....				17,000	17,000
I Edkins.....				17,000	17,000
Yvonne Mandlis.....				17,000	17,000
M Wanchulak.....				19,500	19,500
<i>British Columbia</i>					
Surrey—Postal Station "B".....			200,000		
Vancouver—Postal Station "L".....			290,000		
Vancouver—Postal Station "O".....			200,000		
Contract: Smith Brothers & Wilson Ltd Vancouver BC.....	303,348	1972-73		16,198	16,198
<i>Northwest Territories</i>					
Fort Simpson—Housing					
Contract: Byrnes and Hall Construction Edmonton Alta.....	206,041	1971-72		14,076	206,041(f)
Hay River—Housing.....			280,000		
Land Purchase: Town of Hay River.....				25,000	25,000
Inuvik—Housing.....			640,000		
Contract: Cavan Construction, Edmonton Alta.....	1,016,413	1972-73		907,914	907,914
B F Klassen Construction Winnipeg Man.....	734,534	1971-72		66,805	734,534(f)
Professional Fees: Associated Engineering, Edmonton Alta—Utilidor Extension.....				9,334	9,334
Hugh McMillan & Associates Calgary Alta—Design and Supervision.....				34,084	34,084
Yellowknife—Housing.....			1,900,000		
Contract: Poole Construction Yellowknife NWT.....	459,075	1972-73		65,023	65,023
W W Construction Winnipeg Man.....	938,380	1972-73		117,698	117,698
Professional Fees: J H Cook Calgary Alta—Design and Supervision.....				56,911	56,911
Land Purchase: City of Yellowknife.....				160,500	160,500
<i>Overseas</i>					
United Kingdom—Housing for Canada—Based Staff in United Kingdom.....			525,000		
<i>Unlisted Projects</i>					
<i>New Brunswick</i>					
Moncton—Mail Transfer Shed—Century Construction (Amends Reporting in 1971-72 Public Accounts).....	134,891	1971-72		53,382	136,287
<i>Quebec</i>					
Acton Vale—Government of Canada Building					
Land Purchase: Marcel Boisvert Roxton Falls Que.....				20,000	20,000
Beebe Plain—Post Office					
Land Purchase: Théodore Ludger Peters Rock Island Que.....				8,000	8,000
Knowlton—Post Office					
Contractor: Alphonse Vilandré Ltée St Léonard Que.....	107,365	1972-73		63,933	63,933
Land Purchase: Benoît Hamel Knowlton Que.....				19,891	19,891
Mount-Royal—Post Office—Alterations					
Professional Fees: D St Pierre Longueuil Que Project Supervision.....				2,307	2,307(f)
Nominique—Post Office					
Land Purchase: Raymond Dumas St Jovite Que.....				8,000	8,000
North Hatley—Post Office					
Land Purchase: Darichris Inc North Hatley Que.....				10,000	10,000
Phillipsburg—Customs Building—Alterations					
Professional Fees: Hamel Malouin Ruel & Associates Drummondville Que Design and Supervision.....				2,333	2,333

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—continued</i>					
Rock Island—Customs Building—Construction					
Contract: Marquis & Frères Ltée Sherbrooke Que.....	165,231	1971-72		11,346	165,231(f)
Professional Fees: Boulanger, Faucher & Gagnon Sherbrooke Que Design and Supervision (Amends Reporting in 1971-72 Public Accounts).....				4,767	11,510(f)
Rock Island—Customs Building—Alterations					
Professional Fees: Hamel Malouin Reul & Associates Drummondville Que Design and Supervision.....				4,950	4,950
Rock Island—Customs Building—Improvements					
Contract: Les Entreprises Delson Ltée Delson Que (Amends Reporting in 1971-72 Public Accounts).....	141,994	1970-71		8,619	141,994(f)
Ste Julie de Verchères—Post Office					
Land Purchase: Pierre Paul Lamoureux Belœil Que.....				5,062	5,062
Ste Madeleine—Post Office					
Land Purchase: La Fabrique de Ste Marie Madeleine Ste Madeleine Que.....				8,000	8,000
St Philippe de Laprairie—Post Office					
Professional Fees: Blais & Bélanger Montreal Que Planning and Design.....				2,150	2,150
Scotstown—Post Office—Alterations					
Professional Fees: Huza-Thibault Montreal Que—Design and Supervision.....				2,200	2,200(f)
Stanhope—Customs Building—Alterations					
Professional Fees: Beauvais & Lusignan Mount Royal Que Design and Supervision.....				2,175	4,448(f)
Stanhope—Customs Building—Alterations					
Professional Fees: J. P. Huza & Associés Montreal Que Design and Supervision.....				4,673	4,673
Valcourt—Post Office					
Professional Fees: Jean-Guy Brodeur Architect Anjou Que Design and Supervision.....				4,071	4,071
Land Purchase: La Corporation du Village de Valcourt Valcourt Que.....				15,041	15,041
<i>Quebec—Capital Region</i>					
Gatineau—Government of Canada Building					
Land Purchase: Matériaux Gatineau Inc.....	105,225	1972-73		105,225	105,225(f)
Hull—Understreet Parking Garage—Maisonnette and Laurier—Tache Boulevard					
Professional Fees: Demers—Parker Ltd Ottawa Ont Preliminary Engineering.....				50,000	50,000(f)
Design and Supervision.....	242,264	1972-73		55,835	55,835
Architectural Services.....				21,665	21,665
J D Patterson & Assoc Ottawa Ont Supervision of Field Drilling.....				3,649	3,649(f)
David Boulva Dimakopoulos Architects Montreal Que—Design.....				24,004	24,004
Hull—Government of Canada Building—Air Conditioning					
Contract: Emile Seguin Hull Que.....	170,011	1971-72		3,613	170,011(f)
Touraine—Training Centre					
Professional Fees: Les Estimateurs Professionnels Montreal Que Appraisal.....				4,500	4,500(f)
Ville Marie—Post Office					
Contract: Drolet & Ringuette Ville Marie Que.....	219,194	1972-73		219,194	219,194(f)
<i>Ontario—Capital Region</i>					
Merrickville—Post Office—Construction					
Land Purchase: Clifford E Knapp.....				5,000	5,000(f)
Ottawa—Department of Agriculture—A R I —Land Transfer					
Land Purchase: National Capital Commission.....				38,221	38,221
Ottawa—Department of Agriculture—A D R I—Greenbelt Farm—Fencing and Ditches					
Professional Fees: Fairhall and Moffatt Ottawa Ont Survey.....	6,790	1972-73		6,790	6,790(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital Region—continued</i>					
Ottawa—Department of Agriculture—A D R I—Greenbelt Farm—Reservoir and Pump Station Professional Fees: J L Richards and Associates Ottawa Ont Prepare Contract Documents (Amends Reporting in 1971-72 Public Accounts).....				1,261	2,905
Ottawa—Arnprior—E M O College—Conversion of Heating Systems—Hangars 1-2-18—Phase II Contract: T P Crawford Ltd Ottawa Ont.....	108,029	1971-72		532	108,029(f)
Ottawa—Booth Street Complex—Modernization of Power Supply System Contract: Campbell and Kennedy Ottawa Ont (Amends Reporting in 1971-72 Public Accounts).....	102,500	1971-72		17,854	102,500(f)
Professional Fees: Stadley, Hurter International Limited Design and Supervision (Amends Reporting in 1971-72 Public Accounts).....				1,547	6,788(f)
Ottawa—Central Experimental Farm—Improvements to Elec- trical Distribution System Professional Fees: J L Richards and Associates Ottawa Ont Design and Supervision (Amends Reporting in 1971-72 Public Accounts).....				667	17,500(f)
Ottawa—Cliff Street—Central Heating Plant—Heating and Cooling Service for Bank of Canada and Finance Head- quarters Building Professional Fees: J L Richards and Associates Ottawa Ont Feasibility Study.....				8,508	8,508
Ottawa—Cliff Street—Central Heating Plant—Extension of Mains to Central Ottawa—Phase-I Professional Fees: The Shawinigan Eng Company Montreal Que Preliminary Engineering.....				7,000	7,000(f)
Ottawa—Cliff Street—Central Heating Plant—Increase Pressure Professional Fees: Surveyor Nenninger Chenevert Montreal Que Design and Supervision (Amends Reporting in 1971- 72 Public Accounts).....				1,789	7,365(f)
Ottawa—Geomagnetic Lab—Water Treatment Equipment Professional Fees: J L Richards and Associates Ottawa Ont Design and Supervision (Amends Reporting in 1971-72 Public Accounts).....				118	2,653(f)
Ottawa—Parliament Hill—Installation of Block Heater Outlets Professional Fees: Cummings Scally and Associates Ottawa Ont Study.....				2,143	2,143(f)
Ottawa—Parliament Hill—Centre Block—Lighting and Protec- tive Guard Memorial Chamber Professional Fees: E Wotton Associates Ottawa Ont Design....				2,750	2,750(f)
Ottawa—Parliament Hill—Centre Block—Standby Electrical Power System Contract: R E Ferguson Limited Ottawa Ont.....	127,700	1971-72	5,735	5,735	127,700(f)
Professional Fees: J Lunde and Associates Ottawa Ont Design and Supervision.....				2,845	13,000(f)
Ottawa—Parliament Hill—Centre block—Senate Accommodation Professional Fees: Ingram and Pye Ottawa Ont Feasibility Study.....				5,000	5,000(f)
Ottawa—Plouffe Park—No 1 Supply Depot—Air Conditioning Professional Fees: Cleman Large Patterson Ottawa Ont Design and Supervision (Amends Reporting in 1971-72 Public Accounts).....				608	4,364(f)
Ottawa—Postal Terminal—Alta Vista Professional Fees: Associated Architects Ottawa Ont Addi- tional Design and Supervision.....				8,785	8,785(f)
Ottawa—Postal Terminal—Heating Services to Postal Terminal and RCMP Complex Professional Fees: J D Barnes Limited Ottawa Ont Legal Survey.....				4,936	4,936

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital Region—continued</i>					
Ottawa—Postal Terminal—Mechanized Letter Sorting System Contract: Canadian International Ottawa Ont (Amends Reporting in 1971-72 Public Accounts).....	103,778	1971-72		46,511	103,778(f)
Ottawa—Purchase and Stores Building—Conversion to Officer Accommodation Contract: Comac Construction Company Ottawa Ont.....	194,814	1972-73		194,814	194,814(f)
Professional Fees: Ala-Kanti Liff and Stefaniszyn Ottawa Ont Design and Supervision.....				17,533	17,533(f)
Translation.....				3,902	3,902(f)
Ottawa—Royal Canadian Mounted Police—Headquarters—Landscaping Professional Fees: Johnston Sustronk Weinstein Toronto Ont Prepare Master Plan.....				3,348	3,348
Renovation Freight Entrance Contract: Blue Water Construction Mississauga Ont.....	121,398	1971-72		1,338	121,398(f)
Ottawa—Supreme Court—Alterations Professional Fees: Murray and Murray Ottawa Ont Design and Supervision.....				13,074	13,074(f)
Ottawa—Tunney's Pasture—Communicable Disease Centre Wash-Up Facilities Addition Contract: Ronraf Limited Ottawa Ont.....	197,972	1972-73	197,972		197,972(f)
Professional Fees: Harvor and Menendez Ottawa Ont Design and Supervision (Amends Reporting in 1971-72 Public Accounts).....				9,302	11,552
Translation.....				4,796	4,796(f)
Ottawa—Tunney's Pasture—Updating Main Transformers Professional Fees: Stadler Hurter International Ltd Montreal Que Design and Supervision.....				1,786	7,267(f)
Smith Falls—Government of Canada Building Land Purchase: A G Stranberg and R M Stranberg.....				5,601	5,601(f)
K W Porteous.....				15,130	15,130(f)
Winchester—Standard Post Office Land Purchase: Vice & Craig Ltd.....				9,500	9,500(f)
<i>Ontario</i>					
Batchawana—S P 1 Land Purchase: C A Somes.....				5,500	5,500
Binbrook—Construction of Post Office Land Purchase: J A Mitchell M A Mitchell and Harry Zahoruk.....				12,000	12,000
Corunna—New Postal Facility Contract: Mataan Construction Co Ltd Sarnia Ont.....	147,826	1972-73		147,826	147,826(f)
Exeter—Post Office SP5 Modified Land Purchase: R C Wilhelm S L Wilhelm and P L Raymond Agent of the Minister of Justice.....				21,000	21,000
London—Letter Carrier Depot #2—Construction Contract: Harrison-Martyn Construction Ltd London Ont.....	111,458	1972-73		111,458	111,458(f)
Lynden—Post Office S P 2 Land Purchase: Chas R Thompson and H M Hines Agent of the Minister of Justice.....				7,500	7,500
Oakville—A/C P O Building Professional Fees: Tamblin Mitchell & Partners Ltd Toronto Ont Engineering.....				3,200	3,200
Oshawa—Postal Station B Contract: Bathe & McLellan Construction Ltd Oshawa Ont.....	155,022	1971-72		120,071	155,022(f)
Land Purchase: R C Evans Olive E Evans (Amends Reporting in 1970-71 Public Accounts).....					35,000
Peterborough—Alterations to Lock Box Lobby Professional Fees: Wasteneys & Stern Toronto Ont Engineering.....				2,000	2,000
Scarborough—Post Office Department Facilities Land Purchase: Essdee Delivery Services Ltd.....				88,527	88,527
Schrieber—Post Office SP4 Contract: J Anderson Construction Thunder Bay Ont.....	107,959	1972-73		85,669	85,669

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—continued</i>					
St. Davids—Post Office					
Land Purchase: Howard B Lowery and S J Knight Agents to the Minister of Justice.....				10,000	10,000
Toronto—Post Office—Department Transportation Facilities.....					
Land Purchase: John A Tory Executor of Howard Edward Bacon Ltd.....				90,000	90,000
Professional Fees: Constam Heine Associates Ltd Toronto Ont —Appraisal Report (Amends Reporting in 1971-72 Public Accounts).....					2,601
Toronto—Post Office—Transportation Facilities—Acquire Site					
Land Purchase: H W Bacon Ltd.....				210,000	210,000
Toronto—Proposed Postal Station "G"					
Land Purchase:					
Arnold A Finkler Ben Lant and Alec Caspi.....				55,032	55,032
Montgomery Cassels Mitchell Somers Dutton and Winkler..				56,953	56,953
Toronto—Toronto Metro Centre—Federal Properties CN/CP					
Professional Fees: Arnot Parrett Toronto Ont Appraisal Report				2,525	2,525
Warkworth—New Post Office					
Land Purchase: Claude W Morgan Cleora J Morgan (Amends Reporting in 1971-72 Public Accounts).....					5,000
Windsor—Letter Carrier Depot #2					
Land Purchase:					
I K Bezoff Stefan Temcheff and J Kerwin Agent to the Minister of Justice.....				27,500	27,500
M Dumouchellen and J Kerwin Agent to the Minister of Justice.....				25,000	25,000
Windsor—Postal Station "A"					
Land Purchase: General Foods Ltd and M C Meretsky Agents of the Minister of Justice.....				72,191	72,191
<i>Manitoba</i>					
Altona—New Public Building					
Land Purchase: M Skward.....				10,500	10,500
Stony Mountain—New Post Office					
Land Purchase: Moran Hayes.....				6,000	6,000
Winkler—New Post Office					
Land Purchase: Waldo Dyck.....				16,000	16,000
Winnipeg Post Office Alterations					
Professional Fees: W L Wardrop & Associates Winnipeg Man Design.....				4,064	4,064
<i>Alberta</i>					
Edson—Government of Canada Building—Alterations					
Professional Fees: Wood & Gardner Architects Edmonton Alta Design.....				2,500	2,500(f)
Ponoka—Post Office					
Land Purchase:					
Como Bros.....				5,084	5,084
Seaboard Life.....				13,165	13,165
Ponoka Savings and Credit Union.....				12,000	12,000
Sherwood Park—Post Office					
Contract: Holtzer Construction, Edmonton Alta.....	138,022	1971-72		6,435	138,022(f)
<i>British Columbia</i>					
Aldergrove—Post Office Alterations					
Professional Fees: Mr R B Mansfield Vancouver B C Architect				2,079	2,079
Delta—Letter Carrier Depot Number One					
Contract: Aspen Construction Ltd Vancouver B C.....	154,847	1972-73		91,232	91,232
Land Purchase: R M Richmond.....				41,168	41,168
Gibsons—Post Office Addition					
Professional Fees: Lawrence A Redpath Vancouver B C Architect and Engineer (Amends Reporting in 1971-72 Public Accounts).....				2,214	5,721
Hudson Hope—New SP2					
Land Purchase: R & M Richmond.....				5,500	5,500

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>British Columbia—continued</i>					
Huntington—Customs Air Conditioning					
Professional Fees: Phillip Barratt Hillier Jones & Partners					
Vancouver B C Consulting Engineers				2,594	2,594
New Westminster—Postal Station Port Moody					
Land Purchase:					
E S Reader				25,577	25,577
K Hampton				13,602	13,602
T L Scott				11,969	11,969
Port McNeill—Post Office Addition					
Professional Fees: Mr Ivan Mirko Vancouver B C Architect (Amends Reporting in 1971-72 Public Accounts)				837	4,272
Vancouver—GPO Customer Service					
Professional Fees: Mr R B Mansfield Vancouver B C Architect				2,950	2,950
Vancouver—Acquisition of Postal Facilities					
Land Purchase: Bell Irving Realty	265,000	1972-73		265,000	265,000(f)
Vancouver—Postal Station "F"					
Contract: Ballarin Bros Construction Co Vancouver B C	105,107	1971-72		2,845	105,107(f)
<i>Advance Planning</i>					
<i>Quebec—Capital Region</i>					
Hull—Core Area—Compilation of Soil Investigations					
Professional Fees: J D Patterson & Associates Ottawa, Ont.					
Soil Investigation				4,524	4,524
J W Prior Toronto Ont Seismic Survey				2,323	2,323(f)
<i>Ontario—Capital Region</i>					
Ottawa—Department of Agriculture—Corkstown Road—Site Development—Acquisition of Land					
Land Purchase: National Capital Commission	525,060	1971-72		1,260	525,060(f)
Ottawa—Food and Drug Laboratory—New Construction					
Professional Fees: Moffat, Moffat & Kinoshita Toronto Ont Design Fee (Amends Reporting in the 1971-72 Public Accounts)	892,075	1971-72		210,006	423,736
Moffat, Moffat & Kinoshita Toronto Ont Translation				13,400	13,400
George Suhmir Consultants Toronto Ont Control Services				10,213	10,213
Ottawa—National Arts Centre—Preliminary Study					
Professional Fees: J D Patterson & Associates Ottawa Ont Study				3,401	3,401
<i>Alberta</i>					
Cochrane—Post Office					
Land Purchase: Marathon Realty				10,000	10,000
MARINE PROGRAM—Capital expenditures including expenditures on works on other than Federal property.					
<i>Industry Support</i>					
<i>Newfoundland</i>					
Musgrave Harbour—Harbour Improvements			260,000		
Contract: J Goodyear & Sons Ltd Grand Falls Nfld	285,945	1972-73		242,829	242,829
Springdale—Wharf Extension			260,000		
Twillingate—Breakwater Repairs and Improvements			240,000		
Contract: Gid Sacey Ltd St John's Nfld	458,706	1971-72		258,606	454,706
<i>Nova Scotia</i>					
North Sydney—Wharf			750,000		
Contract: Phase I—J P Porter Co Ltd Montreal	361,250	1971-72		245,312	383,462(f)
Phase II—Foundation General Engineering Const Toronto Ontario	1,229,850	1972-73		433,716	433,716
Professional Fees: J Philip Vaughan & Assoc Ltd Halifax N S—Engineering Consultant	199,300	1971-72		79,180	140,290
Shag Harbour—Wharf Extension			100,000		
Saunnierville—Breakwater Repairs			275,000		
Contract: Phase I—Stanley Reid Const Ltd Port Hilford N S	141,708	1972-73		181,173	181,173(f)
Phase II—Intrusion Prepakt Ltd Thornhill Ontario				85,690	85,690
Yarmouth—Wharf			450,000		
Professional Fees: J Philip Vaughan & Assoc Halifax N S—Engineering Consultant	100,000	1972-73		33,647	33,647

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>New Brunswick</i>					
North Head—Harbour Improvements					
Contract: Seaboard Development Ltd Richibucto N B	455,676	1971-72		10,587	455,676(f)
Shippegan—Harbour Improvements			600,000		
Contract: Verreault Navigation Inc Les Mechins—Dredging	401,415	1972-73	401,415		401,415(f)
Diamond Constr (1961) Ltd Fredericton NB—Wharf	1,679,835	1972-73		457,153	457,153
<i>Quebec</i>					
Cap aux Meules—Harbour Improvements					
Professional Fees: Marquis Vandry & Assoc Rimouski Quebec— Design & Supervision	460,000	1967-68		515	457,924
Grande Entrée—Harbour Improvements					
Contract: P B Entreprises Ltd Hâvre aux Mains	403,948	1970-71		16,105	403,948(f)
Matane—Harbour Improvements					
Contract: Simard & Beaudry Montreal	2,557,763	1969-70		52,629	2,557,763(f)
Paspebiac—Breakwater Extension					
Contract: Les Constructions du St Laurent Ltée Quebec	613,688	1971-72		7,798	613,688(f)
Rivière au Renard—Harbour Improvements			1,800,000		
Contract: Simard et Beaudry Montreal Que	2,508,560	1971-72		1,214,363	2,508,560(f)
<i>Ontario</i>					
Cornwall—Harbour Improvements					
Contract: C A Pitts Engineering Construction Co Toronto Ontario	590,779	1971-72		93,755	590,779(f)
Professional Fees: A W Huffey—Sounding Cornwall Ontario				2,200	2,200(f)
<i>British Columbia</i>					
Alert Bay—Boat Harbour (Phase II)			140,000		
Contract: L K Creffman Co Ltd Alert Bay B C	181,714	1971-72		181,714	181,714(f)
Comox—Wharf—Approach Replacement					
Contract: Quadra Construction Co Ltd Vancouver B C	259,817	1971-72		79,193	259,817(f)
Fraser River—Dredging			530,000		
Contract: Sceptre Dredging Richmond B C	360,362	1972-73		360,362	360,362(f)
Dillingham Corp Canada Ltd North Vancouver B C	176,943	1972-73		176,943	176,943(f)
Stewart—Wharf Improvements			265,000		
Contract: Greenlees Piledriving Vancouver B C	410,709	1971-72		245,224	410,709(f)
<i>Northwest Territories</i>					
Mackenzie River Study			330,000		
Professional Fees: Department of Energy Mines and Resources Paylist of four crews (drilling, sounding, hori- zontal and vertical control)	113,484			50,777	50,777
Transportation	28,750				
Rental of equipment and purchase of materials, etc.	273,575			415,809	628,727
Unlisted projects					
<i>Newfoundland</i>					
Channel—Port aux Basques—Wharf Extension					
Contract: Wm A Trask Ltd St John's Nfld	141,238	1971-72		6,188	141,238(f)
O'Donnells—Wharf Repairs					
Contract: Hynes Construction Co Ltd Dunneville Placentia Bay	111,310	1972-73		95,986	95,986
Seal Cove (White Bay)—Wharf Reconstruction					
Contract: Gid Sacrey Ltd St John's Nfld	192,345	1971-72		8,841	192,349(f)
St Lawrence—Wharf Reconstruction					
Contract: Gid Sacrey Ltd St John's Nfld	147,910	1972-73		106,518	106,518
Witless Bay—Wharf Reconstruction					
Contract: Grant Engineering Ltd. St John's Nfld	206,100	1971-72		49,600	206,100(f)
<i>Nova Scotia</i>					
Parkers Cove—Breakwater Repairs					
Contract: Woodlawn Const Ltd Dartmouth NS	82,000	1972-73		104,074	104,074(f)
Port Williams—Wharf Reconstruction					
Contract: V C Woodworth (1964) Ltd Kentville NS	92,075	1972-73		108,236	108,236(f)
Sambro—Wharf Extension					
Contract: Mosher & Rawding Ltd Liverpool NS	219,995	1971-72		34,200	219,272(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>New Brunswick</i>					
Caraquet—Dredging					
Contract: Verreault Navigation Inc Les Mechins Que.....	219,700	1972-73		184,210	184,210
Dalhousie—Ferry Terminal					
Contract: Diamond Const (1961) Ltd Fredericton NB.....	249,160	1972-73		157,631	157,631
Lameque—Dredging					
Contract: Verreault Navigation Inc Les Mechins Que.....	239,725	1972-73		239,725	239,725(f)
Lameque—Wharf Repairs					
Contract: Diamond Const (1961) Ltd Fredericton NB	117,457	1972-73		117,457	117,457(f)
New Mills—Construction of Wharf					
Contract: Diamond Const (1961) Ltd Fredericton NB.....	223,195	1972-73		126,863	126,863
<i>Quebec</i>					
Chandler—Wharf Improvement					
Land Purchase: Alec Cyr Chandler Que.....				9,000	9,000
Etang du Nord—Harbour Improvements					
Contract: Adera Construction Ltée & R O Construction Cie					
Ltée Cap aux Meules Que.....	627,450	1972-73		99,800	99,800
Harrington—Wharf Improvement					
Contract: Land Construction Ltée Sept Iles Que.....	141,578	1972-73		84,857	84,857
Les Méchins—Wharf Construction					
Contract: Gulf Maritime Construction Matane Que	528,590	1972-73		100,000	100,000
Vaudreuil-sur-le-Lac—Breakwater					
Contract: Turnbull Construction Inc Lavaltrie Que.....	103,755	1972-73		103,755	103,755(f)
<i>Ontario</i>					
Hamilton—Pier 13 Extension					
Professional Fees: William Trow Associates Hamilton Ont—					
Soils Investigation.....				7,500	7,500
Kingsville—Wharf Reconstruction					
Contract: Dean Construction Company Ltd Tecumseh Ont.....	133,451	1971-72		77,699	128,170(f)
Mitchell Bay—Marine Development (Dredging)					
Contract: Inland Waterways Dredging Ltd Sombra Ont.....	100,306	1972-73		48,579	48,579
Oshawa—Dredging—State 1—Berm Construction					
Contract: Peacock Contracting Ltd Milliken Ont.....	156,893	1972-73		150,929	150,929
<i>British Columbia</i>					
Alert Bay—Wharf Improvements					
Contract: Ed Sawchuck Contracting Co Ltd Fanny Bay BC....	126,790	1972-73		125,610	125,610
Esquimalt—Graving Docks—Sewage Disposal					
Contract: Department of National Defence—DPW Share.....	105,350	1971-72		98,189	105,350(f)
Fraser River—Phase III Trifurcation—Modification					
Contract: Fraser River Pile Driving Co Ltd New Westminster					
BC.....	215,600	1972-73		80,020	80,020
Oak Bay—Breakwater Extension					
Contract: Pacific Pile Driving Co Ltd Victoria B C.....	171,726	1972-73		171,726	171,726(f)
Penticton—Breakwater Renewal					
Contract: Edwards and McEachern Ltd Vancouver B C.....	140,495	1971-72		84,765	140,495(f)
Port Alberni—Dredging Kitsucksis Creek					
Contract: H B Contracting Ltd Surrey B C.....	142,289	1971-72		20,444	142,289(f)
Prince Rupert—Fairview Bay—Breakwater Renewal					
Contract: Minette Bay Marina Ltd Kitimat B C.....	142,536	1971-72	142,536		142,536(f)
Squamish—Dredging					
Contract: Sceptre Dredging Co Ltd Richmond B C Cost Shar-					
ing Project with Cattermole Timber Ltd.....	237,625	1971-72		237,625	237,625(f)
<i>Northwest Territories</i>					
Hay River—Wharf Reconstruction					
Contract: Western Construction Edmonton Alberta.....	141,062	1971-72		1,944	141,062
<i>Advance Planning</i>					
<i>Newfoundland</i>					
St Barbe—Wharf Extension					
Professional Fees: Racey MacCullum & Bluteau Ltd St John's					
Nfld—Engineering Consultant.....				4,007	4,007

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Newfoundland—continued</i>					
Baie de Verde—Wharf Extension					
Professional Fees: Racey MacCullum & Bluteau Ltd St John's Nfld—Engineering Consultant.....				2,450	2,450
Wareham—Soil Investigation					
Professional Fees—Techmont St John's Nfld—Engineering Consultant.....				4,949	4,949
<i>Quebec</i>					
Beauharnois Harbour—Deep Water Wharf					
Professional Fees: Lalonde Valois Lamarre Valois & Associés Montreal Que—Preliminary Studies.....				2,613	2,613(f)
<i>British Columbia</i>					
Chemainus—Wind and Wave Research Breakwater Investigation					
Professional Fees: Western Canada Hydraulic Laboratories Ltd Port Coquitlam B C—Engineering Consultants.....				7,529	8,393(f)
Fraser River—Mungo Bend to Tilbury					
Professional Fees: Model Study—Western Canada Hydraulic Laboratories Ltd Port Coquitlam B C.....	150,000	1972-73		4,984	4,984
Fraser River—Trifurcation—Sediment Model Study					
Professional Fees: Western Canada Hydraulic Laboratories Ltd Port Coquitlam B C—Sediment Model Study.....				36,369	36,369(f)
Port McNeill—Sonic Testing of Marine Piling					
Professional Fees: B C Research Council Vancouver B C—Sonic Testing.....				3,668	3,668(f)
Qualicum Beach—French Creek Model Study					
Professional Fees: Western Canada Hydraulic Laboratories Ltd Port Coquitlam B C—Model Study.....				10,900	10,900(f)
Wave Climate Study					
Professional Fees: B C Research Vancouver B C—Engineering Services.....				15,990	19,015(f)
Department of Energy, Mines and Resources Ottawa Ont—Engineering Services.....				44,262	44,262
Department of Environment Ottawa Ont—Engineering Services.....				37,600	37,600
Department of Public Works Ottawa Ont—Data Processing..				15,804	15,804
<i>Canada—United States</i>					
Water Quality Agreement					
Professional Fees: Queen's University—Engineering Services....				4,000	4,000
<i>Water Level Control</i>					
<i>Quebec</i>					
St Lawrence and Saguenay Rivers—Survey and Shore Assessment			500,000		
Professional Fees: Belzile Brassard Galiene et Pineau Quebec Que—Drafting Services.....				9,299	18,839(f)
Jean Bundock Quebec Que—Land Surveying.....				5,115	12,165(f)
Donald Carter Quebec Que—Ice Studies.....				3,108	3,108
A M Cherry Montreal Que—Administrative Services.....				10,895	20,669
Marc Drouin Quebec Que—Ice Studies.....				3,108	3,108(f)
Jean-Marie Dubois Hull Que—Physical Geographic Studies..				4,199	4,199(f)
Willy Monniez Quebec Que—Administrative Services.....				2,364	18,713(f)
Yvon Ouellet Quebec Que—Geographic Studies.....				5,206	5,206
Brian Slack Westmount Que—Geographic Studies.....				2,887	2,887
Guy Thibault Matane Que—Administrative Services.....				18,376	35,943
Tremblay Héroux et Ass Shawinigan Que—Geomorphological Studies.....				15,169	43,634
Jean-Louis Verrette Quebec Que—Surge and Tides Studies....				9,046	12,246
René Vincent Quebec Que—Surge and Tides Studies.....				12,188	34,688(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
TRANSPORTATION AND OTHER ENGINEERING PROGRAM—Capital expenditures including expenditures on works on other than Federal property					
Transportation Facilities					
<i>New Brunswick</i>					
St Leonard—Van Buren Maine International Bridge—Federal Government Share.....			435,000		
Contract: Cianbro Corporation Pittsfield Maine U S A.....	1,511,926	1971-72		148,105	756,346*
*Amends reporting in 1971-72 Public Accounts					
Matapedia—Interprovincial Bridge N B—Federal Government Share.....			1,000,000		
Contract: Gaffney Quebec Ltd Stratford Ont.....	800,297	1972-73		524,290	524,290
Bridge & Tank Co of Canada Ltd Hamilton Ont.....	994,400	1972-73		327,136	327,136
Professional Fees: Geocon Limited Fredericton N B—Geotechnical Investigation.....				15,050	15,050(f)
Racey MacCallum & Bluteau Ltd St John's Nfld—Inspecting Steel.....				3,039	3,039(f)
<i>Quebec</i>					
Notre-Dame du Nord—Des Quinze River Bridge Reconstruction Contract: W D Laflamme Ltd—Ottawa Ontario.....	1,104,794	1971-72	760,000	922,952	1,104,794(f)
Professional Fees: Warnock—Hersey—Montreal Que Radiographic Inspection.....				3,443	3,443(f)
Keil Dive Ltd Hudson Que Diving Inspection.....				7,200	7,200(f)
<i>Ontario</i>					
Ottawa, Heron Road Interchange.....			205,000		
Contract: Regional Municipality of Ottawa-Carleton.....	1,033,956	1970-71		157,038	1,024,000
<i>Alberta</i>					
Banff National Park—Four Laning T C H.....			950,000		
Professional Fees: Department of Energy, Mines & Resources Engineering Services.....				150,930	150,930
Lombard North Planning Calgary Alta Environment Impact Study Miles 7.8 to 48.....	155,000	1972-73		57,200	57,200
Lombard North Planning Calgary Alta Environment Impact Study, Miles 0 to 7.8.....				1,700	1,700
J C Sproule & Associates Calgary Alta Engineering Services.....				4,800	4,800
R M Hardy & Associates Calgary Alta Engineering Services.....				2,971	2,971
<i>British Columbia</i>					
New Westminster—Front Street Grade Separation.....			550,000		
Contract: Dillingham Corp of Canada Ltd North Vancouver B C.....	1,162,117	1972-73		180,491	180,491
<i>Yukon Territory</i>					
Northwest Highway System—Reconstruction and Paving—Phase II—Paving Watson Lake.....			539,000		
Contract: E Lobe Whitehorse Yukon (Reconstruct).....	474,474	1972-73		474,474	474,474(f)
Dawson Construction Ltd Vancouver BC (Paving).....	313,180	1972-73		313,180	313,180(f)
Northwest Highway System—Reconstruction Mile 206-232.....			1,000,000		
Contract: New West Construction Co Ltd Edmonton Alta.....	3,007,151	1972-73		986,814	986,814
Northwest Highway System—Reconstruction of Bridges.....			1,170,000		
Contract: Rise High Construction Calgary Alta.....	261,814	1972-73		261,814	261,814(f)
Doug Raggan Constr Ft St John B C.....	322,811	1972-73		322,811	322,811(f)
Central Fabricators Edmonton Alta.....	266,831	1972-73		195,831	195,831
Professional Fees: Ripley Klohn & Leonoff Calgary Alta Engineering Services.....				1,398	1,398
Wharnock International Calgary Alta Radiographic Inspection.....				7,236	7,236
Vis-U-Ray Kitchener Ontario Radiographic Inspection.....				2,091	2,091

Public Works—Concluded

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects					
<i>Quebec</i>					
Desjochims Bridge—Deck Reconstruction					
Contract: Lagendyk & Co Montreal.....	122,802	1971-72		112,802	122,802(f)
<i>Alberta</i>					
Glacier National Parks—Snowsheds—Portal Lighting					
Contract: Conniston Construction Kelowna BC.....	152,550	1971-72		1,549	152,550(f)
<i>British Columbia</i>					
Alaska Highway Mile 255-275—Reconstruction Phase I					
Contract: Hirtz Construction Ltd Ft St John BC.....	220,529	1972-73		220,529	220,529(f)
Alaska Highway Mile 231-255—Reconstruction Phase I					
Contract: Hirtz Construction Ltd Ft St John BC.....	195,962	1972-73		192,183	192,183
Public Utility Services					
<i>Yukon Territory</i>					
Whitehorse—Integration of Federal and City Water System.....			1,000,000		
Contract: General Enterprises Ltd Whitehorse.....	887,565	1971-72		601,293	847,565
Professional Fees: T H Newton Engineering Ltd Edmonton					
—Engineering Consultant.....				6,265	30,545
Regional Economic Expansion					
<i>Newfoundland</i>					
*Englee					
Babb Construction Ltd					
Water Supply System.....	**575,000	1969-70		11,971	552,907
De Leuw Cather & Company of Canada Ltd					
Consultants re: Water Supply System.....	**110,000	1970-71		6,124	109,251
*Fortune					
R J Noah & Associates Ltd					
Consultants re: Water Supply System and Fish Plant.....	133,000	1966-67		442	128,378
*Port Union—Catalina					
Babb Construction Ltd					
Water Supply System.....	931,800	1968-69		3,848	931,688
R J Noah & Associates Ltd					
Consultants re: Water Supply System.....	136,590	1966-67		716	136,590
*Ramea					
Babb Construction Ltd					
Water Supply System.....	458,800	1968-69		2,923	449,631
<i>Nova Scotia</i>					
Alder Point Isle Madame					
Kenneth V Reardon & Associates					
Consultant re: Water Supply Study.....	143,309	1966-67		5,529	143,047
<i>Halifax</i>					
MacDonald Construction Co Ltd					
Construction of Structures and Ceramics Laboratories in NS					
Technical College.....	391,726	1967-68		(1,182)	389,710
<i>Lockport</i>					
R A Douglas Ltd					
Salt Water Pumping Facilities.....	190,081	1968-69		(2,807)	188,274
<i>Point Edward</i>					
Gibb, Underwood & McLellan					
Consultant re: Point Edward Industrial Park—Water and					
Sewer System.....	**140,300	1967-68		932	140,297
<i>New Brunswick</i>					
<i>Caraquet</i>					
Comeau & Savoie Construction Ltd					
Salt Water Supply.....	142,477	1972-73		142,477	142,477
W H Crandall & Associates (Mgt) Ltd					
Fresh and Salt Water Supply Systems.....	170,000	1968-69		10,071	166,063

Regional Economic Expansion—Concluded

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Manitoba</i>					
Brandon					
Taillieu Construction Ltd					
Additions and Improvements to Water Sewer and Storm Drainage Systems.....	208,195	1971-72		(1,468)	198,966
Nelson River Construction Co Ltd					
Watermain and Storm Sewer Construction.....	598,985	1971-72	389,051	355,573	565,506
Watermain and Domestic Sewer Construction.....	207,417	1972-73	207,417	202,822	202,822
Watermain and Domestic Sewer Construction.....	365,590	1972-73	365,590	243,926	243,926
The Pas					
Arnason Construction Co Ltd					
Construction of sewage treatment and disposal (Block E)					
The Pas Indian Reserve Subdivision.....	138,597	1970-71		516	138,346
<i>Alberta</i>					
Carseland					
Cana Construction Co Ltd					
Carseland Dam—Main Works.....	**4,172,392	1971-72	3,032,177	3,039,355	3,934,570
Great West Steel Industries					
Carseland Dam—Gates and Horsts.....	141,147	1972-73	141,147	96,675	96,675
Arrowwood					
Pacific Coast Pipe Limited					
Renovations to Syphon-Wood Stone Pipe.....	165,703	1972-73	165,703	164,691	164,691
<i>Solicitor General</i>					
<i>Correctional Services</i>					
<i>Atlantic Region</i>					
Springhill Medium Security Institution Nova Scotia					
Metal Buildings Limited					
Recreation building.....	100,467	1972-73		54,274	54,274
Dorchester Penitentiary New Brunswick					
Combustion and Power Equipment Limited					
Conversion of boiler plant.....	171,516	1971-72	4,300	4,300	171,516(f)
<i>Quebec Region</i>					
Ste Anne des Plaines					
Secant Construction Company					
Site engineering Archambault Institution.....	3,004,374	1966-67	1,690	1,690	3,004,374(f)
Réal Galarneau Incorporated					
Security lighting, Archambault Institution.....	108,948	1972-73		108,948	108,948(f)
Chagnon Limited					
Extension of services, phase IV, Archambault Inst.....	566,367	1970-71		16,770	566,367(f)
Vermont Construction Incorporated					
Construction of Regional Reception Centre.....	4,669,256	1970-71	4,665	4,665	4,669,256
Sestock Construction Limited					
General Modifications—Regional Reception Centre.....	128,442	1972-73	50,000	82,924	82,924
Laval					
Prieur Enterprises Incorporated					
Modifications to buildings—Leclerc Institution.....	128,317	1971-72	5,332	5,332	128,317(f)
Beaudouin Construction Incorporated					
Modifications to building 7—Leclerc Institution.....	123,200	1971-72	50,000	73,167	123,200(f)
Cowansville					
Chagnon Limited					
Renovations to service lines, phase II, Cowansville Institution	244,282	1971-72		24,246	244,282(f)
Prieur Enterprises Incorporated					
Modifications to various buildings, Cowansville Institution....	195,277	1971-72		60,784	195,277(f)
<i>Ontario Region</i>					
Collins Bay Institution					
Emmons and Mitchell Construction Limited					
Construction of new dining hall.....	330,121	1970-71	1,410	1,410	330,121(f)
Joyceville Institution					
Combustion and Power Equipment Limited					
Conversion of boiler plant.....	134,780	1972-73	225,000	134,780	134,780(f)

Solicitor General—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario Region—Continued</i>					
Millhaven Institution					
J S Electric Limited					
Improvements to lighting and security installations Millhaven Institution.....	125,000	1972-73	60,000	2,195	2,195
Janin Building and Civil Works Limited					
Minimum Security Annex.....	901,904	1970-71	30,000	1,899	901,904(f)
Warkworth Institution					
Canadian International Comstock Company Limited					
Renovations to underground electrical distribution system....	251,261	1971-72	264,000	199,236	251,261(f)
<i>Western Region</i>					
Stony Mountain, Manitoba					
H J Funk and Sons Limited					
Sick bay and disassociation unit.....	664,421	1971-72	410,000	563,401	664,421
Prince Albert Sask					
Pearson Western Limited					
Auditorium building renovations, Saskatchewan Penitentiary	128,927	1972-73		128,927	128,927(f)
Piggott Construction Limited					
Kitchen, dining rooms, laundry, Saskatchewan Penitentiary..	1,373,838	1971-72	655,000	450,104	1,373,838
Flegel Construction Limited					
Roads—storm drainage and sewer, Saskatchewan Penitentiary.....	229,528	1971-72	260,000	61,410	229,528(f)
Drumheller Alta					
Kainai Industries Limited					
Portable building accommodations, Drumheller Institution...	119,217	1972-73		79,860	79,860
Fuller and Knowles Company Limited					
Distribution system—replacement and underground electrical renovations.....	299,924	1972-73	100,000	295,966	295,966
<i>Pacific Region</i>					
Mission BC					
Artisan Industries					
Portable building accommodation.....	178,811	1972-73		178,811	178,811(f)
Matsqui BC					
Seaward Construction Limited					
Alterations to living unit and disassociation wing—Female Satellite.....	131,933	1972-73		109,902	109,902
<i>Royal Canadian Mounted Police</i>					
<i>Prince Edward Island</i>					
Charlottetown					
Bagnall's Mills Ltd					
*Alterations to operative buildings.....	123,156	1972-73		92,701	92,701
<i>Quebec</i>					
Montreal					
Beaver Cook and Leitch Ltd					
*Administration building.....	6,965,280	1971-72		4,741,681	6,153,051
Elwood and Henderson					
*Architectural services.....	348,437	1967-68		163,348	163,348
Trois Rivières					
Hector Brouillette					
*Operative building.....	130,616	1971-72		90	130,616(f)
<i>Ontario</i>					
Toronto					
W A McDougall Ltd					
*Administration building.....	6,893,499	1969-70		867,312	6,893,499(f)
Mathers and Haldenby					
*Design and supervision.....	355,264	1966-67		24,338	355,264(f)
Windsor					
Masotti Construction Co Ltd					
*Operative building.....	238,649	1971-72		75,632	238,649(f)

Solicitor General—Concluded

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Manitoba</i>					
Norway House					
Norland Construction Ltd					
*Operative building.....	246,130	1971-72		38,152	246,130
Winnipeg					
Dualmark Construction Ltd					
*Administration building.....	160,000	1972-73		75,657	75,657
<i>Saskatchewan</i>					
La Loche					
McNevin Construction Ltd					
*Redevelopment of an operative building.....	148,275	1972-73		88,843	88,843
Prince Albert					
Smith Bros and Wilson Ltd					
*Construction of a hanger.....	180,218	1972-73		154,315	154,315
Punnichy					
G Hahn Construction Ltd					
*Alterations of operative buildings.....	113,362	1972-73		45,234	45,234
Regina					
Bird Construction Co Ltd					
*Heating Plant.....	556,783	1971-72		130,417	556,783
*Indoor pistol range.....	324,611	1971-72			324,611
Hilsdon and Co Ltd					
*Alterations to Administration building.....	203,054	1971-72		40,866	203,054(f)
Poole Construction Ltd					
*Academic training building.....	1,122,868	1971-72		324,452	1,121,255
Smith Bros and Wilson Ltd					
*Construction of hanger.....	213,105	1971-72		103,657	213,105
*Construction of museum.....	658,094	1972-73		544,270	544,270
Z Construction Ltd					
*Physical training building.....	459,628	1971-72			456,628(f)
Saskatoon					
Sun Life Assurance.....				220,153	220,153
Estey Robertson.....				5,000	5,000
Nutana Properties					
*Acquisition of land.....				154,847	154,847
<i>British Columbia</i>					
Fort St John					
Raymond Enterprises Ltd					
*Alterations to operative building.....	145,340	1972-73		130,855	130,855
Vancouver					
Seaward Construction Ltd					
*Site development.....	286,600	1972-73		175,000	175,000
Victoria					
City of Victoria					
*Acquisition of land.....				156,992	156,992
<i>Northwest Territories</i>					
Yellowknife					
Heron Construction Ltd					
*DND/RCMP hanger.....	185,935	1971-72		6,682	185,935(f)
*Awarded through Department of Public Works					
Transport					
MARINE SERVICES					
<i>Newfoundland</i>					
Marystown					
Marystown Shipping Enterprises (1971) Ltd					
Refit and drydocking of CCGS Skua.....	241,109	1972-73	223,054	223,054	223,054
Stephenville					
J P Porter Co Ltd					
Harbour Improvements.....	*988,000	1972-73	133,244	133,244	133,244
St John's					
Canadian National Railways					
Repairs and alterations and additions to CCGS John Cabot	849,199	1972-73	846,200	846,199	846,199

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>New Brunswick</i>					
Dalhousie					
*Seaboard Surveys Ltd					
Professional fees—sounding survey at public wharf Dalhousie		1972-73		4,392	4,392
*Sub Surface Surveys Ltd					
Professional fees—soils investigation at public wharf Dalhousie.....		1972-73		15,399	15,399
Saint John					
Saint John Shipbuilding and Drydock Co					
Refit and drydocking of CCGS Narwhal.....	141,013	1972-73	104,547	128,599	128,599
<i>Nova Scotia</i>					
Chebucto					
Agatronics Ltd					
Supply and installation of automatic equipment at 4 light-stations.....	104,815	1972-73	92,500	76,187	76,187
Eddy Point					
Maritime Builders					
*Marine aids centre.....	**272,707	1970-71	221	221	272,707(f)
Halifax					
Hawker Industries Limited					
Refit of CCGS Louis S St Laurent.....	105,251	1972-73	239,800	105,251	105,251(f)
Hawker Industries Limited					
Refit and drydocking of CCGS Edward Cornwallis.....	183,922	1972-73	44,864	183,922	183,922(f)
Hawker Industries Limited					
Drydocking and refit of CCGS Sir John A MacDonald.....	224,944	1972-73	224,944	224,944	224,944(f)
Hawker Siddeley Canada Limited					
Refit and drydocking of CCGS Labrador.....	205,988	1972-73	184,300	205,988	205,988(f)
Hawker Siddeley Canada Limited					
Installation of replacement boilers on CCGS NB McLean....	180,887	1972-73	180,887	180,887	180,887(f)
Hawker Siddeley Canada Limited					
Drydocking and refit of CCGS Wolfe.....	272,521	1972-73	110,000	272,521	272,521
Hawker Siddeley Canada Limited					
Refit and drydocking of CCGS Walter E Foster.....	118,373	1972-73	96,000	118,373	118,373
<i>Prince Edward Island</i>					
Prince Edward Island Lending Authority					
Four 44' shore based lifeboats.....	1,002,988	1972-73	1,050,000	467,475	467,475
<i>Quebec</i>					
Cap à la Roche					
Société de Dragage Richelieu Inc					
Dredging.....	2,699,290	1972-73	2,500,000	2,006,688	2,006,688
Cap Gribane and Cap Brûlé					
Hydro Quebec					
Install electricity line.....	104,000	1972-73	40,000	40,000	40,000
Île aux Raisins					
St Maurice Dredging (1966) Ltd					
Maintenance dredging.....	100,000	1972-73	100,000	90,875	90,875(f)
Lake St Peter					
Walsh Quebec Construction Co Ltd					
Construction of a lightpier at Curve No. 1.....	368,258	1972-73	615,000	368,258	368,258
Montreal					
Canadian Vickers					
Drydocking and refit of CCGS Montcalm.....	166,108	1972-73	166,108	166,108	166,108
Drydocking and alterations and additions of CCGS McLeod Rogers.....	123,575	1972-73	123,575	123,575	123,575(f)
Dry docking of CCGS D'Iberville.....	166,730	1972-73	166,730	166,730	166,730
Drydocking and refit of CCGS d'Iberville.....	325,447	1972-73	323,550	323,550	323,550
Canadian Vickers Limited					
Drydocking and repair of CCGS William Alexander.....	174,593	1972-73	94,770	174,593	174,593(f)
Canadian Vickers Ltd					
Conversion, drydocking and associated work of CCGS Louis S St Laurent.....	**776,237	1971-72	10,007	10,007	776,237(f)

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—Continued</i>					
<i>Quebec</i>					
Delmont Construction Ltd					
*Construction of a workshop	1,414,612	1972-73	1,800,000	981,618	981,618
*Construction of heliport and garage	501,408	1972-73	600,000	341,662	341,662
*Professional fees: Tessier & Corriveau—consulting services ..		1970-71		115,668	115,668
<i>Saguenay River</i>					
St Maurice Dredging (1966) Ltd					
Maintenance dredging between St Fulgence and Chicoutimi ..	213,612	1972-73	213,612	213,612	213,612(f)
<i>St Jean</i>					
Marine McNamara Porter Consortium					
Dredging at St Jean to Sault au Couchon	20,860,000	1971-72	6,500,000	5,855,599	7,883,380
<i>Yamachiche Bend</i>					
Walsh Quebec Construction Co Ltd					
Construction of two range light piers	682,720	1972-73	795,000	682,720	682,720
<i>Ontario</i>					
<i>Sault Ste Marie</i>					
Wm Trow Assoc					
*Deep water harbour development—engineering services		1972-73		11,688	11,688
<i>Thunder Bay</i>					
Sillman Company (Northern) Limited					
Construction of a marine agency building	274,019	1971-72	62,000	71,634	274,019
<i>British Columbia</i>					
<i>Vancouver</i>					
John Manly Ltd					
Pilot boat	259,865	1972-73	245,668	254,668	254,668
<i>Victoria</i>					
Yarrows Limited					
Refit and alterations of CCGS Sir James Douglas	107,549	1972-73	107,549	107,549	107,549
<i>General</i>					
<i>Various</i>					
CA Ammand					
Three oil and debris recovery catamarans	131,524	1971-72	5,705	5,705	130,949(f)
Ten recovery vessels	143,315	1971-72	53,743	53,743	121,818
<i>Bell Helicopter Company</i>					
Bell Standard Model 212 Helicopter	712,162	1971-72	37,945	37,945	687,290
Two Bell Model 206B helicopters and 1 Bell Model 212 helicopter	917,815	1972-73	917,815	917,275	917,275
<i>Bennett Pollution Controls Ltd</i>					
Inshore oil boom	513,010	1972-73	475,551	475,551	475,551
<i>Boston Metals Co</i>					
Four low pressure water tube steam generators	**156,175	1971-72	67,500	67,500	156,175(f)
<i>Canadian Motorola Electronics</i>					
Pollution contingency communications equipment	141,544	1972-73	115,154	115,154	115,154
<i>Canadian General Electric Co Ltd</i>					
VHF radio telephone systems for lighthouses	**436,237	1971-72	288,000	144,856	293,561
<i>Collins Radio Co of Canada Ltd</i>					
Maritime Mobile HF/SSB Communications System	1,794,589	1972-73	580,561	580,561	580,561
<i>German and Milne</i>					
Study on the application of gas turbines to Canadian Coast Guard ships	233,000	1972-73	52,000	52,000	52,000
<i>German and Milne</i>					
Design and specifications for a heavy icebreaker	146,080	1972-73	144,656	144,656	144,656
<i>Maritime Industries Ltd</i>					
19 mini slicklickers	126,594	1972-73	56,080	56,080	126,594(f)
<i>Mechron Engineering Products Ltd</i>					
Assembly of diesel generators and control equipment	941,400	1971-72	76,710	76,710	941,400
<i>Mechron Engineering Products Ltd</i>					
Triple Screw generator systems	2,089,549	1972-73	304,534	304,534	304,534
<i>Nautical Electronic Lab Ltd</i>					
Seven controller/keyer systems and thirty-seven solid state beacon transmitters	428,642	1971-72	161,997	161,997	428,642(f)
Four 1 KW transmitters	119,531	1972-73	119,531	119,531	119,531
<i>Northern Associates (Holdings) Ltd</i>					
Study on use of sub surface and semi-submersible vessels	155,400	1972-73	100,000	100,000	100,000

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>British Columbia—Continued</i>					
Sperry Gyroscope Ottawa Ltd					
Event recorders.....	250,227	1972-73	245,293	245,293	245,293
United Aircraft of Canada Ltd					
One S6IN Mark II helicopter.....	1,551,340	1972-73	1,551,340	1,551,340	1,551,340
WRD Manufacturing Ltd					
Forty-two units of dispersant spraying equipment.....	122,846	1972-73	122,846	122,846	122,846(f)
AIR TRANSPORTATION PROGRAM					
<i>Newfoundland</i>					
Deer Lake					
Nordbec Construction					
Installation of airport lighting power facilities.....	268,600	1972-73	255,300	268,697	268,697
Gander					
H & S Construction Ltd					
Modify Air Terminal Building.....	327,400	1971-72	41,500	111,831	332,524(f)
Diamond Construction (1961) Ltd					
Additional Development at Airport.....	1,987,500	1971-72	139,400	139,391	1,985,176
St Anthony					
McNamara Corp of Nfld					
Strengthen and pave runway and related work.....	330,000	1972-73	321,700	325,703	325,703
St John's					
H & S Construction Ltd					
Extend Air Terminal Bldg—Phase 2.....	478,800	1971-72	88,300	88,278	461,914
Wabush					
Maxim Electrical Construction Co Ltd					
Installation of high intensity approach lighting system.....	112,098	1972-73	112,100	112,098	112,098(f)
Nordbec Construction					
Modification of Air Terminal Building.....	156,100	1972-73	141,000	148,401	148,401
H J O'Connell Ltd					
Construct Sewage System.....	119,800	1972-73	101,100	106,427	106,427
<i>Nova Scotia</i>					
Halifax					
Cameron Contracting Ltd					
Renovate and Extend Air Terminal Building.....	700,900	1972-73	217,600	229,090	229,090
Martell Construction Ltd					
Strengthening of Taxiway "A" and related work.....	297,500	1972-73	287,800	288,007	288,007
Port Hawkesbury					
Satellite Construction Co Ltd					
Construct Airstrip.....	121,254	1972-73	121,300	121,254	121,254(f)
Sydney					
Cambrian Construction Ltd					
New Air Terminal Building.....	1,353,505	1966-67	631	631	1,353,505(f)
Yarmouth					
Stevens and Fiske Construction Ltd					
Operations Building.....	183,691	1970-71	548	548	183,691(f)
<i>Prince Edward Island</i>					
Charlottetown					
Delta Electric Co Ltd					
Install Airport Lighting and Power Facilities.....	281,500	1972-73	262,400	276,164	276,164
Nordbec Construction					
Construct Instrument Landing System and Related Work.....	112,100	1972-73	102,700	108,121	108,121
<i>Quebec</i>					
Baie Comeau					
Julien Jacob Inc					
Air Terminal and Control Tower.....	509,619	1971-72	48,619	48,672	511,342
Fort Chimo					
Nordbec Construction Inc					
Radio Phare and Landing System.....	231,871	1971-72	2,812	2,000	231,059(f)
Ron Engineering and Construction Ltd					
Air terminal, Double Dwellings and Related Work.....	464,000	1971-72	24,169	24,169	462,113
Harrington Harbour					
Lang Construction					
Gravel Runway.....	678,364	1972-73	648,195	678,363	678,363

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—Continued</i>					
Mont Joli					
Pisapia Construction Inc					
Terminal and Building	618,982	1971-72	174,585	176,626	619,023
<i>Quebec</i>					
Arno Electric					
Installation of underground ducts	114,866	1972-73	114,866	113,713	113,713(f)
Beaver Foundations Ltd					
Sewer and Road	140,110	1971-72	11,612	11,592	140,090(f)
Poudrier and Boulet Limitée					
Air Terminal Building	2,255,925	1972-73		2,115,810	2,115,810
Tri-Bec Inc					
Modifications to Underground Services, Air Terminal Building	547,536	1971-72		163,758	529,516
Modifications to Central Heating Plant, Air Terminal Building	106,922	1971-72		2,295	106,922(f)
Union des Carrieres et Pavages Ltée					
Car Park and Access Roads	345,515	1972-73		297,847	297,847
Additional Development including Drainage for Car Park and Apron	102,058	1971-72		2,547	102,058(f)
Schefferville					
Nordbec Construction Inc					
Three Dwellings and Related Works	273,473	1971-72	173,821	173,821	273,473
Sorel					
Inter State Paving					
Gravel Runway	219,790	1972-73	219,790	198,828	198,828
St Hubert					
Inel Entrepreneurs Electriciens					
Renovate Runway Lighting	148,196	1971-72	7,381	2,383	143,197
L J Weber					
Garage	314,981	1971-72	24,478	24,478	314,981
St Jean					
Les Entreprises Delson					
Control Tower	102,628	1971-72	3,072	3,072	102,628
Victoriaville					
Gagne Excavation Ltée					
Gravel Runway	105,995	1971-72	96,719	105,094	114,370
<i>Ontario</i>					
Dryden					
Towland Hewitson Construction					
Paving Existing Runway, Taxiway and Aircraft Parking Apron Addendum May 19/72 of \$189,313	366,768	1971-72	178,974	217,985	376,329(f)
London					
McKay-Cooker Construction Ltd					
Maintenance Garage and Fire Hall	303,576	1971-72		4,325	301,703(f)
Ottawa					
Delphis Cote Ltd					
Repairs Flight Service Hangar	104,794	1972-73	104,800	114,412	114,412
M J Lafortune Construction Limited					
Alterations and Additions to Centre Wing Cafeteria	444,250	1972-73		145,799	145,799
Norman and Fleming Ltd formerly B J Norman Ltd and Norman-Farquharson Ltd					
Additions and Alterations to Air Terminal Building, Phase 5	952,450	1971-72		475,998	917,583
Sudbury					
Acme Building & Construction Ltd					
New Terminal Building	561,500	1972-73	230,000	211,467	211,467
Janin Building, Civil Works Ltd					
Control Tower	194,605	1971-72		1,751	193,465
Pioneer Construction Co (1967) Ltd					
Car Park, Roads and Related Works	457,409	1972-73	180,000	166,102	166,102
Timmins					
M Sullivan & Sons Ltd					
Air Terminal Building	919,000	1972-73	520,000	547,743	547,743
Airport Lighting	171,000	1972-73	171,000	17,113	17,113

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Manitoba</i>					
Gillam					
Kettle Construction					
Runway Drainage.....	118,340	1972-73	118,340	116,947	116,947(f)
Thompson					
**Burntwood Construction					
Runway Development.....	213,975	1971-72	3,400	1,895	213,975(f)
Poole Engineering Co Ltd					
Additional Development at Airport.....	716,481	1972-73	716,481	698,948	698,948
Winnipeg					
**B A Construction					
Strengthen Runway 13-31.....	316,495	1971-72	1,000	1,000	315,504(f)
<i>Alberta</i>					
Calgary					
Pioneer Paving Ltd					
Overlay of a Portion of Runway 16-34 and Associated Taxiways.....	253,508	1972-73	253,451	253,451	253,451(f)
Poole Engineering Co Ltd					
Reconstruct and Strengthen Runway 16-31, Associated Taxiways and Construct a Parallel East Taxiway.....	1,337,504	1971-72	294,044	276,044	1,322,784(f)
Stevenson Raines Barrett Hutton Seton and Partners					
Concept Planning for Long Term Development of Airport....	250,000	1971-72		114,280	154,556(f)
Wappel Concrete and Construction Co Ltd					
East Parallel Taxiway for Runway 16-34.....	2,036,935	1972-73	931,275	931,275	931,275
Edmonton					
Mannix Co Ltd					
Utility Service Roads and Taxiways for Hangar Development Area.....	228,848	1971-72	39,509	39,509	231,374(f)
The Steel Company of Canada Ltd					
New Chain Link Fencing and Related Work.....	247,229	1972-73	230,429	230,429	230,429
Grande Prairie					
Camwill Construction					
New Fire Hall and Related Work.....	147,125	1972-73	100,747	100,747	100,747
<i>British Columbia</i>					
Castlegar					
Crossroads Construction Co Ltd					
Air Terminal and Operations Building.....	256,248	1971-72		1,793	256,151
Fort Nelson					
Norman Nilsen					
Visual Omni Range Building.....	158,443	1971-72	32,155	32,155	158,403
Kamloops					
Crossroads Construction Co Ltd					
Air Traffic Control Tower and Facilities.....	151,356	1971-72		1,808	153,164(f)
Prince George					
Antler Construction Ltd					
Extension of the Aircraft Parking Apron.....	769,484	1971-72	360,000	453,837	732,032
Forest Construction Ltd					
Air Traffic Control Tower, Terminal and Operations Building	1,218,308	1971-72	440,000	497,198	1,127,963
Vancouver					
The Frost Steel & Wire Co Ltd					
Install Security Fence and Associated Work.....	202,656	1972-73	248,900	169,988	169,988
Miller Cartage and Construction Ltd					
Extension of Trunk Sewer System.....	129,619	1971-72		49,552	127,843(f)
Victoria					
McPhail's Construction Ltd					
Extend Runway 08-26.....	407,341	1970-71		5,734	431,075(f)
<i>Northwest Territories</i>					
Fort Reliance					
**Thorsell Logan Contracting Ltd					
Combined non-directional beacon, powerhouse building, water intake, wharf and related work.....	103,047	1971-72	4,456	4,456	103,047(f)
Inuvik					
Solar Construction Northern Ltd					
New Air Traffic Control Extension to Air Terminal Building, Air Conditioning and Related Work.....	476,333	1972-73	476,333	476,333	476,333

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Northwest Territories—Continued</i>					
Yellowknife					
Poole Construction Ltd					
Alterations to Air Terminal Building and Operations building and Related Work.....	163,181	1972-73	155,947	155,947	155,947
Air Traffic Control Tower and Related Work.....	187,748	1971-72	39,929	39,929	187,748(f)
<i>General</i>					
Headquarters					
AIL, A Division of Cutler-Hammer Inc					
Supply of Secondary Surveillance Radar Digitizers, Remoting and Display Systems.....	1,941,250	1970-71		894,120	1,473,575
CAE Electronics Ltd					
Supply of Two Automatic Picture Transmission Ground Receiving Stations, Manuals and Training Course.....	231,742	1971-72		104,473	231,741
**Supply of 12 Photo Reproducers with Manuals.....	200,054	1971-72		62,964	200,054(f)
Canadian General Electric Co Ltd					
Supply of VHF/AM Receivers, Instruction Manuals and Kits.....	225,000	1970-71		76,625	175,131
Supply of 20W Transmitters, Station Spares and Manuals....	122,002	1972-73		97,035	97,035
Canadian Marconi Company					
Supply of Direct View Storage Tubes, Display Systems, Manuals and Spare Parts.....	400,353	1971-72		47,348	355,453
Garrett Manufacturing Limited					
Supply of Flight Inspection Tracker Telemetry Air and Ground Systems.....	368,114	1972-73		71,174	71,174
Leigh Instruments Limited					
Supply of Secondary Radar Digitizers for Various Airports....	3,229,142	1972-73		318,198	318,198
Nautical Electronic Laboratories Ltd					
Supply of Single Solid State 20W Low Frequency Beacon Systems.....	194,673	1971-72		50,223	194,673(f)
OSF Industries Ltd					
Supply, Delivery and Installation of Kitchen Equipment at Ottawa International Airport.....	113,455	1972-73		107,332	107,332
Philips Electronics Industries Ltd					
Supply of Instrument Landing Systems, TB-710490, February 24, 1972, Authorized an increase of \$2,994,200 for Additional System and Spare Parts.....	6,945,600	1969-70		2,622,334	5,687,583
Raytheon Canada Ltd					
Supply of 34 VHF Distance Measuring Equipment Systems....	1,813,470	1969-70		466,480	1,557,407
Supply of Visual Omni Range Systems.....	2,348,020	1969-70		24,147	1,936,739
Purchase of Airport Surveillance Radar System.....	3,009,267	1970-71		1,373,022	2,757,640
Purchase of Secondary Surveillance Radar Equipment.....	789,195	1970-71		126,922	763,089(f)
Scientific-Atlantic Pan American Inc					
Supply of Three Antenna Pedestal Systems.....	107,344	1971-72		77,662	107,344(f)
Servo Corporation of America					
Supply of VHF Direction Finding Systems.....	1,674,012	1970-71		2,353	1,306,427(f)
The Tower Company (1961) Ltd					
Construction and Fabrication of Two Standard Arctic VOR/DME Prototype Prefabricated Structures.....	114,476	1972-73		114,475	114,475
CANADIAN SURFACE TRANSPORTATION ADMINISTRATION					
<i>New Brunswick</i>					
Saint John					
*J G Fitzpatrick Construction Ltd					
Wharf Parking Area and Service Building.....	**4,971,296	1969-70	339,472	339,472	4,971,296(f)
*Foundation of Canada Engineering Corp					
Consultants' Fees.....	** 919,571	1968-69	73,117	73,117	919,751
*Robert Mitchell Company Limited					
Passenger Loading Ramp.....	110,052	1971-72	1,085	1,085	110,052(f)

Transport—Concluded

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Nova Scotia</i>					
<i>Caribou</i>					
*Robert Douglas Marine Limited Ferry Terminal Facilities.....	** 507,796	1971-72	367,685	367,685	507,796
Digby					
*Stevens & Fiske Construction Limited.....	** 222,786	1971-72	5,225	5,225	222,369(f)
*Maritime Steel and Foundries Limited Ferry Terminal Vehicle Transfer Bridges.....	** 773,922	1970-71	10,921	10,921	773,922(f)
*E S Stevenson and Company Limited Ferry Terminal Transfer Bridges Lifting and Electrical Equipment.....	** 610,876	1970-71	50,754	50,754	660,876(f)
*Whitman Benn and Associates.....	145,000	1968-69			136,436
*Whitman Benn and Associates.....	440,000	1968-69			437,261

Treasury Board

National Research Council of Canada

Ontario

Ottawa

National Science Library.....			6,700,000		
*Building contract: V K Mason Construction Ltd.....	12,758,414	1971-72		6,306,966	8,607,957
*Professional fees: Shore Tilbe Henschel Irwin Toronto Ont design and supervision (includes expenditures on preliminary design started in 1965-66).....	673,088	1965-66		104,091	578,378
Shore Tilbe Henschel Irwin Toronto Ont furniture design.....	75,000	1971-72		23,784	23,784
Les Laboratoires Ville Marie Montreal Que inspection.....	3,551	1972-73		3,551	3,551
McRostie Seto Genest & Associates Ltd Ottawa Ont inspection.....	10,700	1971-72		894	894
D W Graham & Associates Ltd Ottawa Ont design.....	8,440	1971-72		4,220	4,220
Kurtz & Steel Ltd Ottawa Ont monitory service.....	20,000	1971-72		20,000	20,000
Jean Noel Toronto Ont artwork.....	18,000	1972-73		3,600	3,600
Joyce Weiland Toronto Ont artwork.....	9,000	1972-73		4,500	4,500
Glen Lewis Toronto Ont artwork.....	13,000	1972-73		6,500	6,500
Michael Hayden Toronto Ont artwork.....	20,000	1972-73		10,000	10,000
Nobruo Kubota Toronto Ont artwork.....	18,000	1972-73		9,000	9,000
Douglas Bentham Toronto Ont artwork.....	22,000	1972-73		11,000	11,000
Robin McKenzie Toronto Ont artwork.....	22,000	1972-73		11,000	11,000
Shore Tilbe Henschel Irwin Toronto Ont co-ordination fee on artwork.....	12,400	1972-73		5,249	5,249
<i>Ottawa</i>					
Computer system—NRC Computation Centre.....			611,000		
Purchase of equipment for augmentation of computer system Contract: I B M Canada Ltd.....	3,873,863	1969-70		611,149	2,502,040

Ottawa

Improvements to sites and services					
Purchase and installation of a type FM11-79 water tube steam boiler.....			325,000		
Contract: Babcock & Wilcox Canada Ltd Montreal Que..	213,604	1972-73		212,394	212,394
Little Saanich—Mountain Victoria					
Optical Shop extension—Dominion Astrophysical Observatory			223,060		
*Contract: Herb Bate Construction Co Ltd.....	223,060	1972-73		223,060	223,060(f)
Awarded through Department of Public Works.					

Veterans Affairs

TREATMENT SERVICES PROGRAM

Nova Scotia

Halifax

Boyd and Garland Construction New elevator service.....	197,800	1972-73		176,030	197,800
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*Awarded through the Department of Public Works

**Amends reporting in 1971-72 Public Accounts

Veterans Affairs—Concluded

Location, contractor and project	Amount of contract	Year of contract	1972-73 Estimates	1972-73 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec</i>					
<i>Montreal</i>					
Reliance Construction Co					
New facilities for Medical Ward 3B.....	371,500	1972-73		23,489	23,489
Beaver Cook and Leitch					
Renovation of 2A for GFT.....	123,750	1971-72		14,222	124,175
Zimmcor					
Replacement of windows phase 1.....	208,000	1972-73		213,257	213,257
Reliance Construction					
General Alteration to basement.....	283,700	1971-72		242,522	264,053
Beaver Cook and Leitch					
EEG and ICU units.....	220,000	1972-73		223-199	228,180
Cooper and Son—Groupeo					
Carrier air conditioning Chilled water system—phase 1 and 11	218,800	1972-73		189,484	198,891
*Construction Medaillon Inc					
Fire escape stairs.....	198,058	1970-71		1,952	198,058(f)
<i>Ste Anne's Hospital Ste Anne de Bellevue</i>					
*Neveu and Neveu Ltée					
Mechanical and electrical works.....	131,309	1971-72		79,898	131,309(f)
*La Cie de Construction Omego Ltée					
Chronic care unit.....	16,122,097	1968-69		8,564	16,116,378
Normandin Construction					
Renewal of water and sewer lines.....	240,727	1970-71		12,036	240,727
*Omega Construction					
MI elevators.....	16,130,000	1968-69		221,401	16,115,014
*Neveu and Neveu Ltée					
Workshop air conditioning					
M I building.....	124,990	1971-72		73,579	124,990
<i>Manitoba</i>					
<i>Winnipeg</i>					
J R Dupuis					
Improvements to T and U wards Deer Lodge Hospital.....	163,250	1972-73		30,745	30,745
<i>Alberta</i>					
<i>Calgary</i>					
Bennett and White (1963) Ltd					
Alterations and additions Dietary department.....	471,815	1972-73		311,933	311,933
<i>British Columbia</i>					
<i>Victoria</i>					
*Farmer Construction Ltd.					
Improvement phase 1.....	825,198	1970-71		43,391	825,198(f)
*Cana Construction Co Ltd					
Modifications to surgical wards phase II.....	368,509	1972-73			
<i>Vancouver</i>					
*Van Construction Division of Van Uliet Construction Co Ltd					
Alterations and improvements to morgue, lavatories, etc.....	195,852	1971-72		223,149	223,149(f)

*Awarded through Department of Public Works

Payments of \$5,000 or over for Land and Buildings

Payee	Location	Authority	Amount
			\$
AGRICULTURE			
Research Program Mr and Mrs Burton Craig.....	Woodstock NB.....	TB 712216.....	9,500
COMMUNICATIONS			
H J Tetroe.....	Kenora Ont—new Ionosphere Station.....	Government Land Acquisition Regulations.....	5,000
Alvin Crooks.....	Montague PEI—new H/F D/F Station.....	Government Land Acquisition Regulations.....	8,475
ENVIRONMENT			
Alphonso Scott Gordon and Morris.....	Rosewall Creek BC.....	VP 19741.....	43,050
Donleal Farm Limited.....	Cretson BC.....	VP 15714.....	140,000
Drossos and Pugh "In Trust".....	Vaseux Lake BC.....	TB 718280.....	213,000
Wells R Oliver and Department of Justice.....	Vaseux Lake BC.....	TB 718280.....	13,800
Justinian Anne Louie and M. Hubbard.....	Wilmer Marshes BC.....	VP 19251.....	25,000
Gordon Hooker and Leonard P Compton.....	Winnipeg Man.....	TB 698123.....	10,000
Wm J Martin and David B Sparks Agent Department of Justice.....	Torbay Nfld.....	TB 698123.....	25,000
Ivan Knowles and Forence M Knowles.....	Quinsam BC.....	TB 717096.....	10,500
Province of British Columbia.....	Quinsam BC.....	PC 1973-121 CC 183.....	74,470
Medley, Coates and E Clair Hicks.....	Amberst Point NS.....	Ministerial.....	5,000
R W Messerschmidt, M Hubbard and M K Messerschmidt.....	Wilmer Marshes BC.....	VP 19636-1.....	19,482
R W Messerschmidt, M Hubbard and M K Messerschmidt.....	Wilmer Marshes BC.....	VP 19636.....	5,896
Town of Hay River.....	Hay River NWT.....	Ministerial.....	6,650
Ewart Tingley and Lloyd E Keating.....	Germantown NB.....	Ministerial.....	5,000
Thornsteinsson Mitchell Little and O'Keefe.....	Delta BC.....	TB 711606.....	2,302,660
George Hunter Wurtiele.....	Wilmer Marshes BC.....	VP 18729.....	24,984
Ile Verte Project amounts as follows:			
Andre Dumont.....	Quebec Que.....	TB 711197.....	6,000
Henry Labrie.....	Quebec Que.....	TB 711197.....	7,500
Claude Lajoie.....	Quebec Que.....	TB 711197.....	5,500
Fabrique de la Paroisse St Jean Baptiste.....	Quebec Que.....	TB 711197.....	5,500
Begin Chartrand & Valiquette Inc.....	Quebec Que.....	TB 711197.....	13,366
Each under \$5,000.....	Quebec Que.....	TB 711197.....	21,087
EXTERNAL AFFAIRS			
Dr Jose Farani.....	Brasilia Brazil.....	TB 715384.....	459,698
Estate of: Hanwedige Hiranya Jayartha Peiris.....	Colombo Sri-Lanka.....	TB 668725.....	125,996
Dr N J A Cooray.....	Colombo Sri-Lanka.....	TB 717510.....	56,779
Ir Siswono Judo Husado.....	Djakarta Indonesia.....	TB 714216.....	80,091
Ir Siswono Judo Husado.....	Djakarta Indonesia.....	Departmental.....	18,854
Mrs Koesrini.....	Djakarta Indonesia.....	TB 13680.....	49,945
Mrs M Bulb & Athlone Services.....	Lusaka Zambia.....	TB 713638 & TB 714215.....	13,865
Messrs Jacques & Partners.....	Lusaka Zambia.....	TB 713638 & TB 714215.....	125,550
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
INDIAN AND ESKIMO AFFAIRS PROGRAM			
British Columbia Packers Ltd.....	Klemtu BC.....	PC 1953-994.....	13,000
Department of National Defence.....	Rivers Man.....	TB 704438.....	*125,000
Local Government—District of Gillam.....	Gillam Man.....	PC 1966-1488.....	6,000
Ungava Atlantic Salmon Outfitters.....	Whale River Que.....	PC 1966-1488.....	15,000
CONSERVATION PROGRAM			
National Parks—			
Kouchibouguac Nfld—B E Woods.....		PC 1966-514.....	33,000
Cape Breton Highlands NS—J E Doyle.....		PC 1971-6/2462.....	12,000
Fundy NB—Friar's Fundy Ltd.....		PC 1973-2/830.....	72,000
Prince Edward Island—			
Bayside Country Club.....		PC 1972-5/1081.....	40,000
R M Bradley.....		PC 1972-4/1743.....	47,518
C Fay.....		PC 1972-2/1131.....	36,000
A V MacGuigan.....		PC 1973/726.....	12,000
G I McKay.....		PC 1973-32.....	5,000
H Moore.....		PC 1973/727.....	22,000
J F Watts.....		PC 1972-3/2592.....	47,013

Payments of \$5,000 or over for Land and Buildings—Continued

Payee	Location	Authority	Amount
			\$
CONSERVATION PROGRAM—Continued			
Georgian Bay—Trustee of Calvary Baptist Church.....		PC 1973-5/830.....	28,500
Point Pelee—			
F O Anders.....		PC 1972-1/2504.....	57,878
E N Bochenek.....		PC 1973-3/197.....	16,112
J R Coultis.....		PC 1972-2/347.....	14,435
G R DeLaurier.....		PC 1973-2/3.....	57,000
C R Gerardin.....		PC 1972-1/958.....	10,000
R Griffith.....		PC 1971-6/2019.....	17,500
L Guarden, M J Barnett.....		TB 717868.....	39,500
E R Mather.....		PC 1972-2/347.....	12,736
B Stradek.....		PC 1972-2/812.....	25,500
P A & S L Terman.....		P C 1973-4/197.....	9,000
Riding Mountain Man—M S Wilton.....		PC 1972-1097.....	10,500
Prince Albert Sask—F L Solymos.....		PC 1972-7/1387.....	45,000
Banff Alta—J E Mader.....		PC 1972-2772.....	106,100
Jasper Alta—A Wylie.....		PC 1972-2/1974.....	35,000
Lower Lake Louise Alta—Estate of A Cooper.....		PC 1972-834.....	12,000
Waterton Lake Alta O D & D S Steed.....		PC 1971-2722.....	18,000
Yoho BC—			
J & P Lypka.....		PC 1972-1321.....	5,515
M Rose.....		PC 1972-259.....	8,866
Pacific Rim B C—Minister of Finance			
Province of British Columbia.....		TB 705369 etc.....	1,150,862
South Nahanni NWT—G Turner.....		PC 1966-1488.....	12,000
Historic Sites—			
Central Mortgage and Housing Corpora- tion.....	Ottawa.....	TB 718461.....	10,780
P W Cooper.....	Orms town Que.....	T B 713091.....	13,500
D Hryciuk.....	Batoche Sask.....	PC 1966-1488.....	13,000
D F MacKellae.....	Saint John NB.....	TB 712595.....	30,000
Estate of Bella Revesz.....	Kingston Ont.....	TB 718461.....	24,271
*Amends reporting in 1971-72 Public Accounts			
NATIONAL DEFENCE			
Quebec			
Mary E McCarthy.....	Valcartier Que.....	TB 683950 October 16, 1968.....	35,717
Nova Scotia			
Nova Scotia Housing Commission.....	Shelbourne NS.....	PC 1972-2/1311 June 13, 1972.....	43,550
British Columbia			
John H Reed.....	Chilliwack BC.....	Government Land Acquisition Regula- tions.....	25,000
REGIONAL ECONOMIC EXPANSION			
Lillian Pearl Saunders.....	Kindersely Sask.....	TB 709978.....	8,000
Rural Municipality of Kindersley No 290.....	Kindersley Sask.....	TB 709012.....	31,560
Muriel Lottie Frank.....	Regina Sask.....	Deputy Minister's Authority.....	11,236
Marathon Realty Company Limited.....	Moose Mountain Lake Sask.....	Ministerial Authority.....	6,000
Gerald Francis Tucker.....	St Rose Man.....	TB 715451.....	30,073
James Shier Hayne and Daniel P Hays.....	Carseland Alta.....	PC 1973-303.....	19,693
Hilda Sanders and Daniel P Hays.....	Carseland Alta.....	TB 709137.....	5,660
Eric F Loose and Richard W Williams.....	St Mary Alta.....	TB 718083.....	46,115
S M Ririe and Richard W Williams.....	St Mary Alta.....	TB 716410.....	24,534
E M Peterson.....	St Mary Alta.....	TB 716410.....	20,000
SOLICITOR GENERAL			
Royal Canadian Mounted Police			
J Kaneweacher.....	Lethbridge Alta.....	TB 715078 November 9, 1972.....	20,000
Town of Smithers.....	Smithers BC.....	PC 1972-13/2503 November 9, 1972.....	16,000
Sun Life Assurance.....	Saskatoon Sask.....	DPW Ministerial Authority.....	220,153
Estey Robertson.....	Saskatoon Sask.....	TB 717141 February 1, 1973.....	5,000
Nutana Properties.....	Saskatoon Sask.....	TB 717141 February 1, 1973.....	154,847
City of Victoria.....	Victoria BC.....	TB 718451 March 29, 1973.....	156,992

Payments of \$5,000 or over for Land and Buildings—Concluded

Payee	Location	Authority	Amount
			\$
TRANSPORT			
<i>MARINE SERVICES</i>			
<i>Quebec</i>			
Bunge Corporation Ltd.....	Sept Iles.....	TB 714195.....	600,000
Monique Gauthier.....	Varenes.....	PC 1966-514 as amended.....	6,000
<i>AIR TRANSPORTATION</i>			
<i>New Brunswick</i>			
Estate of C Surette.....	Moncton.....	Power of Assignment.....	16,913
<i>Quebec</i>			
Iron Ore Company of Canada.....	Schefferville.....	Power of Assignment.....	17,820
<i>Ontario</i>			
J A Boyd.....	Carp.....	BT 711457 March 28, 1972.....	38,850
S Budimir.....	Windsor.....	TB 715416 October 3, 1972.....	30,000
Canadian Pacific Ltd.....	Ottawa.....	Power of Assignment.....	6,900
R & V Dawson Investment Companies.....	Windsor.....	TB 712459 May 18, 1972.....	200,000
Kobylanski Estate.....	West Flamborough.....	Power of Assignment.....	20,200
H N Ritchie.....	Mississauga.....	Power of Assignment.....	32,000
<i>Manitoba</i>			
Besko and Libitika.....	Winnipeg.....	TB 714911 September 14, 1972.....	26,000
<i>Alberta</i>			
H A, J A and A N Bennett.....	Calgary.....	Power of Assignment.....	156,000
T and R M Morris.....	Calgary.....	Power of Assignment.....	12,000
S G and L C Pallesen.....	Calgary.....	Power of Assignment.....	15,000
Province of Alberta.....	Calgary.....	Power of Assignment.....	999,000
<i>British Columbia</i>			
R H Allen.....	Richmond.....	TB 671687 September 28, 1967.....	11,088
Bar HH Cattle Company Ltd and Andrews & Company.....	Kamloops.....	TB 711222, March 20 1972.....	17,200
J I and M D Chisholm.....	Richmond.....	TB 671687 September 28, 1967.....	20,150
L D Forsyth (In Trust).....	Richmond.....	TB 671687 September 28, 1967.....	39,154
C A Gillespie.....	Richmond.....	TB 671687 September 28, 1967.....	38,476
W Glibbery.....	Richmond.....	TB 713851 June 30, 1972.....	53,183
G G and E M Jackson.....	Richmond.....	TB 671687 September 28, 1967.....	48,963
R D and A J Lewis.....	Richmond.....	TB 709467 December 23, 1971.....	51,000
P J Perry and the Director Veterans' Land Act.....	Richmond.....	TB 671687 September 28, 1967.....	66,609
E L Pisko and the Director Veterans' Land Act.....	Richmond.....	TB 671687 September 28, 1967.....	49,778
D B and J A Truscott.....	Richmond.....	TB 713582, June 20, 1972.....	42,676

Construction and Acquisition of Machinery and Equipment

	Amount		Amount
	\$		\$
AGRICULTURE		ENERGY, MINES AND RESOURCES	
Department		Department	
ADMINISTRATION PROGRAM		ADMINISTRATION	
Motor vehicles.....	17,345	Machinery and equipment.....	554,242
Office equipment and furnishings.....	405,925	Computers.....	97,381
Scientific equipment.....	22,412	Aircraft and ships.....	27,475
Other equipment.....	12,385	Motorized vehicles.....	10,681
	<u>458,067</u>		<u>689,779</u>
RESEARCH PROGRAM		MINERAL, ENERGY RESOURCES PROGRAM	
Agricultural equipment.....	415,619	Machinery and equipment.....	1,660,955
Motor vehicles.....	242,175	Computers.....	27,302
Office equipment and furnishings.....	122,113	Aircraft and ships.....	13,738
Scientific equipment.....	1,206,793	Motorized vehicles.....	39,255
Other equipment.....	220,084		<u>1,741,250</u>
	<u>2,206,784</u>		
PRODUCTION AND MARKETING PROGRAM		EARTH SCIENCES PROGRAM	
Motor vehicles.....	214,776	Machinery and equipment.....	2,550,688
Office equipment and furnishings.....	141,003	Computers.....	1,068,509
Scientific equipment.....	131,539	Aircraft and ships.....	15,051
Other equipment.....	13,001	Motorized vehicles.....	69,164
	<u>500,319</u>		<u>3,703,412</u>
HEALTH OF ANIMALS PROGRAM			<u>6,134,441</u>
Agricultural equipment.....	18,446		
Motor vehicles.....	226,443	Atomic Energy Control Board	
Office equipment and furnishings.....	33,187	Furniture and fixtures.....	55,042
Scientific equipment.....	132,823	Office machines and equipment.....	4,718
Other equipment.....	27,210	Computers and related equipment.....	6,108
	<u>438,109</u>		<u>65,868</u>
CANADIAN GRAIN COMMISSION PROGRAM		National Energy Board	
Elevator equipment.....	700,210	Office furniture and furnishings.....	28,922
Laboratory equipment.....	16,038	Office machinery.....	24,500
Office equipment and furnishings.....	198,102	Drafting equipment.....	3,233
Scientific equipment.....	330,574	Laboratory equipment.....	6,865
Other equipment.....	111,832		<u>63,520</u>
	<u>1,356,756</u>		<u>6,263,829</u>
	<u>4,960,035</u>		
Canadian Dairy Commission		ENVIRONMENT	
Office equipment and furnishings.....	6,727	ADMINISTRATION PROGRAM	
Canadian Livestock Feed Board		Furniture and fixtures.....	792,405
Office equipment and furnishings.....	2,945	Office machines and equipment.....	72,946
	<u>4,969,707</u>	Transportation equipment.....	11,106
COMMUNICATIONS		Agricultural machines and implements.....	975
Department		Communications equipment.....	28,423
Scientific equipment.....	1,576,106	Photographic equipment.....	11,675
Transportation equipment.....	122,841	Computers.....	24,986
Furniture, fixtures and office equipment.....	365,203	Miscellaneous equipment.....	6,060
Other equipment.....	940,755		<u>948,576</u>
	<u>3,004,905</u>	ENVIRONMENTAL QUALITY PROGRAM	
Canadian Radio-Television Commission		Furniture and fixtures.....	487,002
Audio-Visual equipment.....	16,686	Office machinery and equipment.....	400,576
Communication equipment.....	16,390	Transportation equipment.....	879,467
Office equipment.....	118,739	Vessels and ancillary equipment.....	2,992,566
Transportation equipment.....	4,009	Communications equipment.....	274,302
Miscellaneous equipment.....	5,222	Photographic equipment.....	164,141
	<u>161,046</u>	Computers.....	380,802
	<u>3,165,951</u>	Scientific equipment.....	4,957,058
		Heating, air conditioning and refrigeration equipment.....	40,722
		Miscellaneous equipment.....	1,080,065
			<u>11,656,701</u>

Construction and Acquisition of Machinery and Equipment—Continued

	Amount
	\$
ENVIRONMENT—concluded	
RENEWABLE RESOURCES PROGRAM	
Agricultural machines and implements.....	22,289
Communications equipment.....	84,900
Heating, air conditioning and refrigeration equipment.....	101,667
Scientific equipment.....	1,914,050
Furniture and fixtures.....	294,823
Office machines and equipment.....	282,183
Photographic equipment.....	175,854
Computers.....	45,363
Vessels and ancillary equipment.....	3,605,671
Transportation equipment.....	1,297,834
Miscellaneous equipment.....	560,726
	8,385,360
	20,990,637

EXTERNAL AFFAIRS**INTERNATIONAL AFFAIRS PROGRAM**

Communications and Related Equipment.....	782,466
Heating, Air Conditioning and Refrigeration Equipment.....	271,960
Other Electric Equipment and Appliances.....	615,561
Safety and Sanitation Equipment, Alarm and Signal Systems.....	67,886
Furniture and Fixtures.....	3,306,285
Office Machines and Equipment.....	333,400
Road Motor Vehicles.....	165,308
	5,542,866

Canadian International Development Agency

Furniture and fixtures.....	139,831
Office machinery and equipment.....	40,571
	180,402

FINANCE**Department****FINANCIAL AND ECONOMIC PROGRAMS**

Furniture and fixtures.....	174,290
Office machines and equipment.....	69,871
	244,161

ANTI-DUMPING TRIBUNAL

Furniture and fixtures.....	43
Office machines and equipment.....	5,054
	5,097
	249,258

Auditor General

Office furniture and equipment.....	12,546
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Insurance

Furniture and fixtures.....	120,640
Office machines and equipment.....	14,073
	134,713
	396,517

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Office equipment.....	10,402
Transportation equipment.....	3,225
	13,627

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**ADMINISTRATION PROGRAM**

Electronic equipment.....	8,659
Furniture and furnishings.....	8,526
Technical equipment.....	1,683
Miscellaneous equipment.....	2,558
	21,426

INDIAN AND ESKIMO AFFAIRS PROGRAM

Construction equipment.....	238,328
Education equipment.....	392,667
Farming, forestry and fishing.....	416,919
Fire-fighting equipment.....	261,295
Scientific equipment.....	216,249
Ships and boats.....	32,386
Student residences and teacherages.....	518,914
Transportation equipment.....	632,849
Miscellaneous equipment.....	629,106
	3,338,713

NORTHERN DEVELOPMENT PROGRAM

Audio visual.....	7,000
Camping and fishing equipment.....	64,307
Electronic equipment.....	24,826
Fire-fighting equipment.....	226,819
Furniture, furnishings and fixtures.....	248,730
Maintenance equipment.....	3,164
Marine equipment.....	12,268
Mine rescue equipment.....	11,394
Safety equipment.....	15,616
Scientific and technical equipment.....	143,475
Transportation equipment.....	147,121
Miscellaneous equipment.....	52,764
	957,484

CONSERVATION PROGRAM

Antique and period artifacts.....	177,761
Boats and marine equipment.....	73,185
Camp equipment.....	47,511
Construction equipment.....	632,985
Fire-fighting equipment.....	146,051
Furniture and furnishings.....	48,613
Maintenance equipment.....	116,127
Photographic equipment.....	70,785
Radio equipment.....	269,953
Reproduction.....	209,580
Scientific equipment.....	35,866
Transportation equipment.....	565,758
Underwater equipment.....	15,035
Miscellaneous equipment.....	1,200,103
	3,609,313

7,926,936

INDUSTRY, TRADE AND COMMERCE**Department****TRADE INDUSTRIAL PROGRAM**

Furniture and fixtures.....	190,634
Office equipment.....	158,876
	349,510

TOURISM PROGRAM

Furniture and fixtures.....	8,493
Office equipment.....	76,875
Computers.....	2,000
Miscellaneous.....	1,821
	89,189

Construction and Acquisition of Machinery and Equipment—Continued

	Amount		Amount
	\$		\$
NATIONAL HEALTH AND WELFARE—Concluded			
MEDICAL SERVICES PROGRAM			
General purpose industrial machinery.....	15,118	Taxation	
Communication and related equipment.....	63,161	Data processing equipment.....	141
Heating, air conditioning, refrigeration and cooking equipment.....	51,426	Office equipment.....	584,801
Electrical lighting, distribution, control, equipment and appliances.....	81,339	Office furniture.....	710,210
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories.....	461,706	Training equipment.....	212,410
Safety, sanitation and service industry equipment.....	52,209		1,507,562
Furniture and fixtures.....	346,991		2,656,360
Other equipment.....	25,700	PARLIAMENT	
Office machines and equipment over \$150.....	74,608	House of Commons	
Ships and boats.....	7,900	Miscellaneous equipment.....	486,825
Motorized vehicles.....	253,627	Library of Parliament	
	1,433,785	Miscellaneous equipment.....	19,505
			506,330
HEALTH PROTECTION PROGRAM			
General purpose industrial machinery.....	118,450	POST OFFICE	
Communication and related equipment.....	26,823	Transportation equipment.....	3,242,881
Heating, air conditioning, refrigeration and cooking equipment.....	23,530	Standard equipment.....	1,162,919
Electrical lighting, distribution, control, equipment and appliances.....	32,531	Mail box equipment.....	458,321
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories.....	868,159	Mailing machinery equipment.....	3,179,786
Safety, sanitation and service industry equipment.....	6,192	Office furniture and equipment.....	1,571,558
Furniture and fixtures.....	149,185		9,615,465
Other equipment.....	829	PRIVY COUNCIL	
Office machines and equipment over \$150.....	70,240	Commissioner of Official Languages	
Computers.....	21,549	Technical equipment.....	4,340
Motorized vehicles.....	31,257	Economic Council of Canada	
	1,348,745	Office equipment and furniture.....	28,654
		Public Service Staff Relations Board	
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM			
Communication and related equipment.....	24,818	Office equipment.....	3,539
Furniture and fixtures.....	150,112	Office furniture and furnishings.....	9,802
Other equipment.....	1,177		13,341
Office machines and equipment over \$150.....	145,697		46,335
	321,804	PUBLIC WORKS	
FITNESS AND AMATEUR SPORT PROGRAM			
Communication and related equipment.....	1,986	ADMINISTRATION PROGRAM	
Furniture and fixtures.....	4,927	Equipment by type and expenditure—	
Other equipment.....	822	Communication and related equipment.....	12,605
Office machines and equipment over \$150.....	4,557	Heating, plumbing, air conditioning and refrigeration equipment.....	765
	12,292	Scientific.....	96
	3,592,851	All cafeteria equipment.....	114
		Furniture and fixtures.....	114,005
Medical Research Council			
Office equipment and furnishings.....	28,909	Other equipment.....	3,454
	3,621,760	Office equipment over \$150.....	71,639
		Computers.....	17,500
NATIONAL REVENUE			
Customs and Excise		Air and marine.....	399
Telecommunication equipment.....	23,959	Transportation.....	28,579
Scientific equipment.....	18,103		249,156
Transportation equipment.....	46,382		
Household and office equipment.....	1,018,428		
Miscellaneous equipment.....	41,926		
	1,148,798		

Construction and Acquisition of Machinery and Equipment—Continued

	Amount
	\$
PUBLIC WORKS—Concluded	
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM	
Equipment by type and expenditure—	
Construction and maintenance.....	921
Communication and related equipment.....	3,224
Cleaning equipment.....	109
Scientific.....	168,142
Safety, alarm and sprinkling system.....	148
Furniture and fixtures.....	20,855
Other equipment.....	18,035
Office equipment over \$150.....	96,111
Air and marine.....	4,716
Transportation.....	42,006
	354,267
ACCOMMODATION PROGRAM	
Equipment by type and expenditure—	
Conveying, elevating and material handling equipment.....	541,700
Construction and maintenance.....	30,527
Communication and related equipment.....	30,391
Heating, plumbing and air conditioning.....	1,636,962
Cleaning equipment.....	78,140
Electrical.....	971,173
Scientific.....	42,889
Safety, alarm and sprinkling system.....	91,714
All cafeteria equipment.....	1,129,978
Furniture and fixtures.....	977,253
Other equipment.....	233,120
Office equipment over \$150.....	92,519
Safes, shelving and other Post Office fittings.....	384,833
Air and marine.....	1,178
Transportation.....	86,820
	6,329,197
MARINE PROGRAM	
Equipment by type and expenditure—	
Conveying, elevating and material handling equipment.....	10,733
Construction and maintenance.....	28,843
Communication and related equipment.....	9,770
Heating, plumbing and air conditioning.....	37,001
Electrical.....	13,381
Scientific.....	19,289
Safety, alarm and sprinkling system.....	861
All cafeteria equipment.....	167
Furniture and fixtures.....	18
Other equipment.....	12,601
Office equipment over \$150.....	3,024
Safes, shelving and other Post Office fittings.....	326
Air and marine.....	547,130
Transportation.....	3,391
	686,535
TRANSPORTATION AND ENGINEERING PROGRAM	
Equipment by type and expenditure—	
Construction and maintenance.....	11,106
Communication and related equipment.....	6,513
Scientific.....	8,315
Other equipment.....	567
Transportation.....	33,488
	59,989
	7,679,144

	Amount
	\$
REGIONAL ECONOMIC EXPANSION	
Equipment by type and expenditure—	
Farming.....	79,531
Office furnishing and furniture.....	323,698
Scientific.....	6,780
Transport.....	276,984
Other.....	45,092
	732,085
MINISTRY OF STATE FOR SCIENCE AND TECHNOLOGY	
Ministry of State	
Office furniture.....	51,203
Office equipment.....	38,845
Miscellaneous equipment.....	2,759
	92,807
Science Council of Canada	
OPERATIONS PROGRAM	
Office furniture and fixtures.....	10,965
Office machines and equipment.....	18,529
	29,494
	122,301
SECRETARY OF STATE	
Department	
OFFICE EQUIPMENT	
Administration program.....	110,173
Bilingualism program.....	11,393
Arts and Culture program.....	32,013
Education support program.....	6,932
Translation program.....	256,497
Citizenship development program.....	254,964
Citizenship registration program.....	29,119
	701,091
National Film Board	
Machinery and equipment for production and distribution of films.....	917,746
National Library	
Office equipment.....	37,317
Furniture and fixtures.....	64,737
Filing equipment.....	1,100
Special industrial equipment.....	2,286
Miscellaneous equipment.....	2,308
	107,748

Construction and Acquisition of Machinery and Equipment—Continued

	Amount		Amount
	\$		\$
SECRETARY OF STATE—Concluded			
National Museums		Royal Canadian Mounted Police	
Field equipment.....	7,710	LAW ENFORCEMENT PROGRAM	
Vehicles.....	100,345	Communications equipment.....	2,250,575
Office equipment.....	54,096	Furniture and fixtures.....	834,908
Office furniture and fixtures.....	102,225	Laboratory equipment.....	305,891
Office furniture and fixtures for displays and displays areas.....	4,696	Other equipment.....	1,214,611
Photographic equipment.....	121,773	Safety equipment.....	32,372
Laboratory equipment excluding X-ray equipment.....	320,113	Training equipment.....	91,496
X-Ray equipment.....	168,794	Transportation equipment.....	5,481,608
Heating air conditioning and refrigeration.....	27,762		10,211,461
Work shop equipment.....	62,021		12,188,028
Audio-visual equipment.....	119,863		
Other equipment.....	164,704		
	<u>1,254,102</u>		
Public Archives of Canada		SUPPLY AND SERVICES	
Electrical equipment.....	1,662	PROGRAM NO. 1	
Communication equipment.....	28,052	Furniture and fixtures.....	76,889
Office machines and equipment.....	52,542	Computers and related equipment.....	795
Material handling equipment.....	6,616	Other office equipment.....	46,211
Special purpose industrial equipment.....	8,650	All other equipment.....	206
Photographic.....	20,892		<u>124,101</u>
Storage equipment.....	179,563		
Transportation equipment.....	33,286	PROGRAM NO. 2	
Furniture and furnishings.....	60,726	Warehouse equipment.....	148
Miscellaneous equipment.....	21,770	Furniture and fixtures.....	267,858
	<u>413,759</u>	Computers and related equipment.....	104,685
Public Service Commission		Furniture and fixtures—computer room.....	1,350
Furniture and furnishings.....	272,058	Other office equipment.....	197,544
Electronic audio and video equipment.....	109,855	Motor vehicles.....	11
Computer equipment.....	92,018	All other equipment.....	2,765
Office machines and equipment.....	75,391		<u>574,361</u>
	<u>549,322</u>		
Representation Commissioner		PROGRAM NO. 3	
Office equipment and furniture.....	11,553	Warehouse equipment.....	646
	<u>3,955,121</u>	Furniture and fixtures.....	739,588
SOLICITOR GENERAL		Computers and related equipment.....	529,297
Correctional Services		Furnitures—computer room.....	33,872
ADMINISTRATION PROGRAM		Addressograph equipment.....	2,213
Furniture and fixtures.....	69,049	Other office equipment.....	281,363
Office machines and equipment.....	20,284	All other equipment.....	100,176
Miscellaneous equipment.....	348		<u>1,687,155</u>
	<u>89,681</u>		<u>2,385,617</u>
PENITENTIARY SERVICE		TRANSPORT	
Communication and related equipment.....	99,509	Department	
Farm equipment.....	128,454	HEADQUARTERS PROGRAM	
Furniture and fixtures.....	283,037	Data processing equipment.....	28,667
Industrial equipment.....	355,805	Office equipment.....	44,009
Kitchen equipment.....	78,014		<u>72,676</u>
Medical and dental equipment.....	33,913	TRANSPORTATION DEVELOPMENT AGENCY	
Miscellaneous equipment.....	352,900	Aircraft and components.....	3,097,707
Office machines and equipment.....	124,342	Furnishings.....	4,561
Services equipment.....	125,878	Hovercraft components and equipment.....	294,299
Transportation equipment.....	216,374	Office equipment.....	5,461
	<u>1,798,226</u>	Transportation equipment.....	67,100
NATIONAL PAROLE BOARD			<u>3,469,128</u>
Furniture and fixtures.....	33,799		
Office machines and equipment.....	54,861		
	<u>88,660</u>		
	<u>1,976,567</u>		

Construction and Acquisition of Machinery and Equipment—Concluded

	Amount		Amount
	\$		\$
TRANSPORT—Concluded			
MARINE SERVICES			
Aircraft equipment.....	2,816,358		
Construction equipment.....	69,211		
Furnishings.....	121,858		
Maintenance equipment.....	629,922		
Marine equipment.....	5,554,459		
Scientific equipment.....	3,392,917		
Transportation equipment.....	263,718		
	<u>12,843,443</u>		
AIR TRANSPORTATION			
Aircraft equipment.....	2,910,009		
Construction equipment.....	1,978,441		
Furnishings.....	1,126,088		
Maintenance equipment.....	1,090,645		
Scientific equipment.....	856,074		
Transportation equipment.....	692,061		
	<u>8,653,318</u>		
SURFACE TRANSPORTATION			
Test equipment.....	309,450		
Marine equipment.....	2,428,770		
Miscellaneous equipment.....	5,411		
	<u>2,743,631</u>		
	<u>27,787,196</u>		
Canadian Transport Commission			
Office furniture and furnishings.....	29,709		
Office machines and equipment (\$150 and over).....	25,752		
	<u>55,461</u>		
	<u>27,842,657</u>		
TREASURY BOARD			
Department			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE			
Furniture and fixtures.....	132,270		
Office machines and equipment.....	60,807		
	<u>193,077</u>		
National Research Council of Canada			
Communications equipment.....	84,312		
Computers and related equipment.....	705,082		
Furniture and office machines.....	152,211		
Light, heat, power and water equipment.....	74,254		
Photographic equipment.....	5,035		
Safety and sanitation equipment, alarm and signal systems.....	7,137		
Scientific laboratory equipment.....	504,652		
Transportation equipment.....	28,205		
Workshop equipment.....	108,546		
Other types of equipment.....	1,576		
	<u>1,671,010</u>		
	<u>1,864,087</u>		
URBAN AFFAIRS AND HOUSING			
Ministry of State			
Office equipment.....		268,271	
Office furniture.....		96,719	
		<u>364,990</u>	
VETERANS AFFAIRS			
ADMINISTRATION PROGRAM			
Office equipment.....		16,692	
Office furnishings and fixtures.....		16,071	
		<u>32,763</u>	
WELFARE SERVICES PROGRAM			
Office equipment, furnishings and fixtures.....		109,880	
		<u>109,880</u>	
PENSION PROGRAM			
Office equipment, furnishings and fixtures.....		94,970	
		<u>94,970</u>	
BUREAU OF PENSIONS ADVOCATES			
Office equipment, furnishings and fixtures.....		17,050	
		<u>17,050</u>	
TREATMENT SERVICES PROGRAM			
Office equipment.....		52,153	
Office furnishings and fixtures.....		55,762	
Dietary equipment.....		58,322	
Heating, air conditioning, refrigeration equipment.....		12,531	
Hospital electrical equipment.....		27,214	
Hospital furnishings.....		67,018	
Hospital general equipment.....		825,543	
Laundry equipment.....		12,918	
Maintenance and grounds equipment.....		36,536	
Hospital medical and laboratory equipment.....		855,577	
Dental equipment.....		2,288	
Therapy and radiological equipment.....		106,546	
Transportation equipment.....		48,450	
		<u>2,160,858</u>	
VETERANS LAND ADMINISTRATION			
Office furnishings.....		11,219	
Office equipment.....		6,895	
Transportation equipment.....		6,045	
		<u>24,159</u>	
		<u>2,439,680</u>	

SECTION 33

1972-73
PUBLIC ACCOUNTS

Payments of Damage Claims
Ex Gratia Payments
Federal Court Awards
Nugatory Payments

CONTENTS

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Nugatory Payments.....	33·26

PAYMENT OF DAMAGE CLAIMS

Particulars and Payee	Authority	Amount
		\$
AGRICULTURE		
ADMINISTRATION PROGRAM		
Amount covering settlement of claim for damages arising from a motor vehicle accident December 23, 1971 charged to Vote 1		
Arthur Wreford	Justice legal opinion	1,559
RESEARCH PROGRAM		
Amount covering settlement of claim for damages suffered by claimant from being hit by a departmental vehicle, May 31, 1972 charged to Vote 5		
Economical Mutual Insurance Company	Justice legal opinion	4,085
Amount covering settlement of claim for damages suffered by claimant from being hit by a departmental vehicle, May 12, 1971, charged to Vote 5		
Russell George Baldwin & Vita Baldwin	Justice legal opinion	5,971
Sundry claims, each under \$1,000		4,594
		<u>14,650</u>
PRODUCTION AND MARKETING PROGRAM		
Amount covering settlement of claim for damages arising from motor vehicle accident at Halifax N S November 9, 1971, charged to Vote 10		
Dennis L Richard	Justice legal opinion	1,500
Amount covering settlement of claim for damages arising from motor vehicle accident at Windsor Ont on August 23, 1971, charged to Vote 10		
Simmers and Edwards (in trust)	Justice legal opinion	2,211
Amount covering settlement of claim arising from motor vehicle accident at New Glasgow N S on June 5, 1972, charged to Vote 10		
Vincent MacDonald, Mary MacDonald and MacKay, Parker, White, MacKay and Stroud	Justice legal opinion	2,520
Sundry claims, each under \$1,000		3,852
		<u>10,083</u>
HEALTH OF ANIMALS PROGRAM		
Amount covering settlement of claim for damages arising from a motor vehicle accident at Langley B C September 8, 1971, charged to Vote 20		
R W Cannon	Justice legal opinion	4,329
Amount covering settlement of claim for damages arising from a motor vehicle accident in South Dufries County Ont January 26, 1971, charged to Vote 20		
Edgar Hussey	Justice legal opinion	5,325
Amount covering settlement of claim for damages arising from a motor vehicle accident at Plevna Ont March 12, 1973, charged to Vote 20,		
Raymond Stuart	Justice legal opinion	1,240
Sundry claims each under \$1,000		5,386
		<u>16,280</u>
CANADIAN GRAIN COMMISSION PROGRAM		
Amount covering settlement of claim for damages suffered by claimant from being hit by a Commission vehicle, on August 25, 1970, charged to Vote 25		
Abe Harder	Justice ruling	1,892
		<u>44,464</u>
COMMUNICATIONS		
Sundry claims each under \$1,000 (12)		<u>2,727</u>
CONSUMER AND CORPORATE AFFAIRS		
Sundry claims, each under \$1,000		<u>639</u>
ENERGY, MINES AND RESOURCES		
Automobile Accident Settlement January 22/72 charged to Vote 5		
State Farm Mutual Automobile Insurance Company	PC 1960-11/944 July 15, 1960 as amended	1,192
Sundry claims, each under \$1,000		3,583
		<u>4,775</u>

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
ENVIRONMENT		\$
Payment of claims as result of motor vehicle accident at Ottawa, on May 20, 1972, charged to Vote 20		
Liberty Mutual Insurance Company	Ministerial	2,209
Sundry claims charged to Vote 20 (each under \$1,000)	Ministerial	10,225
Payment of claim as a result of motor vehicle accident at Sault Ste. Marie on April 20, 1971, charged to Vote 20		
Richard M. Welton	Ministerial	3,141
Payment of claims as a result of motor vehicle accident—Norberg Motors and departmental vehicle 68-28, June 1972, charged to Vote 20		
Norberg Motors	Ministerial	2,226
Payment of claim to A. Plante, Prince Rupert, for replacement of halibut gear seized by United States authorities about August 30, 1971, charged to Vote 20 (ex gratia)	T. B. 710135	5,370
Payment of claim to Cheticamp Fishermen's Co-Operative Society Limited, Nova Scotia, for damages to the vessel "St. Cecilia 11" and loss of income as a result of collision with fisheries vessel M. V. "Cygnus", charged to Vote 20 (ex-gratia)	T. B. 716032	5,255
Payment of claim to J. A. Secord, Surrey, B.C. for damages to fishing gear and loss of bait and ice supplies, charged to Vote 20 (ex-gratia)		
J. A. Secord	T. B. 707998	1,197
Payment of claim to Fred Wareham for damages caused to the M. V. "Barry & Carl", Newfoundland, charged to Vote 20		
Fred Wareham	Ministerial	1,000
Sundry claims charged to Vote 20 (each under \$1000) (ex-gratia)	Ministerial	125
Payment of claim as a result of collision with motor vehicle VL 12653, September 28, 1971, at Hope, B. C., charged to Vote 20		
Harper, Grey, Easton & Co., in trust	Ministerial	2,871
Economical Mutual Insurance Co.		1,200
Payment to Gordon Gushue, Fishery Officer, for diving services in retrieving the rudder of departmental vessel M. V. "Gander Bay", charged to Vote 20 (ex-gratia)	T. B. 711268	100
Payment of claim resulting from cancellation of posting for M. H. Crumney, Springdale, Newfoundland	Ministerial	495
Payment of claims for damages to vehicles of Canadian Wild Life Service, Western region, from period May 1972 to January, 1973. (each under \$1,000).	Ministerial	1,403
Payment of claim on damages to personal effects of Gene Drapeau, charged to Vote 5 (ex-gratia)	Ministerial	235
		37,052
EXTERNAL AFFAIRS		
Sundry claims, each under \$1,000		3,023
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Settlement of claim for damage to an automobile as a result of an accident involving a departmental vehicle, charged to Vote 10		
Alehsy and Young	Justice ruling	1,827
Settlement of claim for damage to an air compressor as a result of an accident with a departmental vehicle, charged to Vote 10		
McMillan Bros Limited	Justice ruling	1,595
Settlement of claim for damage to an automobile as a result of an accident involving a departmental vehicle, charged to Vote 10		
Saskatchewan Government Insurance Office	Justice ruling	1,348
Settlement of claim for damage to an automobile as a result of an accident involving a departmental vehicle, charged to Vote 10		
Smyl Motors	Justice ruling	1,002
Sundry claims, each under \$1,000		7,258
		13,030
CONSERVATION PROGRAM		
Settlement for personal injury in a highway accident involving a departmental vehicle, charged to Vote 65		
R Arbec	Director of Civil Litigation	2,000
Settlement in an accident of a departmental vehicle in Newfoundland, charged to Vote 70		
Hickman Motors	Justice ruling	1,315

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued		
Settlement for an accident involving a departmental employee in a rented motor vehicle in Sydney NS, charged to Vote 65		
Island Ford Sales Ltd.	Justice ruling	2,150
Settlement for an accident involving a departmental employee in a rented motor vehicle in Moncton NB, charged to Vote 65		
Lounsberry Co Ltd.	Justice ruling	1,600
Settlement for personal injury sustained in an accident at Fort Langley BC, charged to Vote 65		
Mrs. H. Tennant	Justice ruling	1,319
Sundry claims, each under \$1,000		11,722
		20,106
		33,136
INDUSTRY, TRADE AND COMMERCE		
Sundry claims, each under \$1,000		508
Statistics Canada		
Sundry claims each under \$1,000		365
		873
NATIONAL DEFENCE		
Settlement of a subrogated claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Alphonse Gagne, charged to Vote 5.		
Allstate Insurance Company	TB 694982, September 17, 1970	1,027
Settlement of a claim for damage to Bell Telephone wires, as a result of the crash of a departmental Canadian Forces Helicopter, charged to Vote 5.		
Bell Canada	TB 694982, September 17, 1970	2,094
Settlement of a claim for damage to an underwater telephone cable, the property of British Columbia telephone Company, by HMCS Provider, charged to Vote 5.		
British Columbia Telephone Company	TB 694982, September 17, 1970	19,258
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Broclack Dennis	TB 694982, September 17, 1970	1,841
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Treanon Restaurant Limited, operated by Theodoro Buzanis and carrying Mrs. Christine Buzanis as a passenger, charged to Vote 5. Interest \$5.		
Buzanis Christine	Federal Court of Canada Judgment T-1620-71, June 30 1972	2,505
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Treanon Restaurant Limited and operated by Theodore Buzanis, charged to Vote 5. Interest \$13.		
Buzanis Theodore	Federal Court of Canada Judgment T-1620-71, June 30, 1972	6,152
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Treanon Restaurant Limited, operated by Theodore Buzanis and carrying Mrs. Christine Buzanis as a passenger, charged to Vote 5. Interest \$1.		
Buzanis Theodore, Buzanis Christine and Treanon Restaurant Limited ...	Federal Court of Canada Judgment T-1620-71, June 30, 1972	418
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Miss Jeanette McDonald, charged to Vote 5. Interest \$23.		
Messrs Clement, Pearson, Williams and Mykle (in Trust)	Federal Court of Canada Judgment T-1314-71, December 28, 1972	19,006
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Mr. Rossignol, charged to Vote 5.		
Conder, Sugg, Bigelow and Miller (in Trust)	TB 694982, September 17, 1970	5,500
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Mr. Hugh McMartin, charged to Vote 5.		
Dean Harold L. (in Trust)	TB 694982, September 17, 1970	1,434
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Deboer J. C.	TB 694982, September 17, 1970	2,621
Settlement of a claim by Mrs. Pleman Snow for personal injuries sustained in an accident involving a departmental vehicle and a vehicle owned and operated by Mr. Pleman Snow, charged to Vote 5.		
Doucet, Davidson and Kelly (in Trust)	TB 694982, September 17, 1970	6,528

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE—Continued		
Settlement of a claim by Mr. Pleman Snow for damage to his motor vehicle and personal injuries as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Doucet, Davidson and Kelly (in Trust)	TB 694982, September 17, 1970	1,473
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Senia Palola, charged to Vote 5.		
Messrs. Filion, De Gagne and Company (in Trust)	TB 694982, September 17, 1970	1,100
Settlement of a claim for the loss of 2 cows and for loss of milk production as a result of low flying aircraft, charged to Vote 5.		
Fokema D and Son	TB 694982, September 17, 1970	1,151
Settlement of a claim as a result of an accident involving a vehicle driven by Sergeant Luther E. Lee of the United States Army and a vehicle driven by Howard Osborne French in which Shirley Laura Barbara French and Caroline Louise French were riding as passengers, charged to Vote 5. Interest \$6.		
French Bryan, executor of the estate of Howard Osborne French, deceased, and administrator of the estates of Shirley Laura Barbara French, deceased, Elizabeth French, deceased, and Caroline Louise French, deceased.	Federal Court of Canada Judgment B-2803, July 19, 1972	6,506
Settlement of a claim by Graysons Beverages Limited as a result of an accident involving a departmental vehicle and a vehicle owned by Graysons Beverages Limited and operated by Mr. R. W. Horton, charged to Vote 5.		
General Accident Insurance Company of Canada	TB 694982, September 17, 1970	2,306
Settlement of a claim by Herbert Smith for damage occasioned to the canopy of his truck and injuries sustained by his horse as a result of the landing of a Canadian Forces helicopter at Prince Edward Agricultural Society Fair, Picton, Ontario, charged to Vote 5.		
Good Donald B (in Trust)	TB 694982, September 17, 1970	1,882
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Graysons Beverages Limited and operated by Mr. R. W. Horton, charged to Vote 5.		
Graysons Beverages Limited	TB 694982, September 17, 1970	2,170
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Mr. J. R. Bellamy and operated by Mrs. Jean Shirley Bellamy, charged to Vote 5.		
Messrs. Heater, Sadler and Jenkins (in Trust)	TB 694982, September 17, 1970	2,873
Settlement of a claim for damage to personal property by flooding of the basement from improperly maintained drainage system which was clogged by roots, charged to Vote 5.		
Hendsbee D. W.	TB 694982, September 17, 1970	1,134
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Mr. Percy Dowse, charged to Vote 5.		
Hinds, Trainor and Sinclair	TB 694982, September 17, 1970	1,900
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by John Hollister in which Carol Hollister was riding as a passenger, charged to Vote 5.		
Hollister Carol and John	TB 694982, September 17, 1970	2,913
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by D. R. Tanner, charged to Vote 5.		
The Home Insurance Company	TB 694982, September 17, 1970	2,989
Settlement of a claim by Mr. B. G. Shaw and Mrs. S. A. Shaw for injuries sustained by them as a result of an accident which occurred on July 5, 1970, involving a departmental vehicle and a vehicle owned by Mr. Lorne Fraser and operated by Mr. B. G. Shaw in which Mrs. S. A. Shaw was a passenger, charged to Vote 5.		
How and Smith (in Trust)	TB 694982, September 17, 1970	1,791
Settlement of a claim for damage to a 1972 Toyota owned by Richard Dion as a result of an accident involving a departmental vehicle operated by Corporal R. A. Giekes, charged to Vote 5.		
La Société d'Assurance des Caisses Populaires	TB 694982, September 17, 1970	1,450
Settlement of a claim for loss of oyster sales of Richard C. Lennox and Katharine H. Lennox as a result of an oil spillage at Nanoose, British Columbia on March 9, 1972, charged to Vote 5.		
Lennox Richard C. and Lennox Katharine H.	TB 694982, September 17, 1970	1,341
Settlement of a claim for damage occasioned to a house under construction on lots 575-56 and 575-57, Costebello Street, Les Saules, Quebec City, Quebec, as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Les Entreprises Roland Daigle Incorporated	TB 694982, September 17, 1970	1,239

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE—Continued		
Settlement of a claim for damage to a vehicle owned by William Harold Hopper as a result of an accident involving a departmental vehicle and a vehicle owned by William Harold Hopper and operated by Mrs. Marilyn Hopper, charged to Vote 5.		
Logan and Litwiller (in Trust)	TB 694982, September 17, 1970	4,466
Settlement of a claim for personal injuries as a result of an accident involving a departmental vehicle, charged to Vote 5.		
McCaftrey D'Arcy	TB 694982, September 17, 1970	4,150
Settlement of a claim by Mr. Kenneth Flood and Mrs. Elizabeth Flood as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Mr. Flood, charged to Vote 5.		
Messrs. McKay and Scheifele (in Trust)	TB 694982, September 17, 1970	5,407
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Donald McKinley and operated by J. Jarry, charged to Vote 5.		
McKinley Donald	TB 694982, September 17, 1970	1,066
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in injuries to Cadet Richard Roger Brazeau, a member of 1888 Cadet Corps, Streetsville, Ontario, charged to Vote 5.		
McMillan, Binch (in Trust)	TB 694982, September 17, 1970	3,500
Settlement of a claim as a result of an accident involving departmental vehicles and a vehicle owned by Mr. William John Brooks and operated by Miss Ann Elizabeth Brooks in which Miss Dorothy Brooks was riding as a passenger, charged to Vote 5.		
Messrs. MacMillan, Rooke, Avery and Forbes (in Trust)	TB 694982, September 17, 1970	15,093
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Mr. Andrew Mariani, charged to Vote 5.		
Mariani Andrew	TB 694982, September 17, 1970	1,225
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in injuries to Marlene Mason, daughter of George Mason, charged to Vote 5. Interest \$1,169.		
Mason George es-qualité and Kaufman and Posman	Federal Court of Canada Judgment T-769-71, March 7, 1973	7,969
Payment of Legal Costs connected with a Federal Court of Canada Judgment as a result of an accident involving a departmental vehicle resulting in injuries to Marlene Mason, daughter of George Mason, charged to Vote 5.		
Mason George es-qualité and Kaufman and Posman	Federal Court of Canada Judgment T-769-71, March 7, 1973	1,236
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Masson Marcel	TB 694982, September 17, 1970	1,367
Settlement of a claim for property damage, injuries and legal costs as a result of an accident involving a departmental vehicle and a vehicle owned by Mr. F. K. Carlisle and operated by Miss Katherine Carlisle, charged to Vote 5.		
Merrick, Young (in Trust)	TB 694982, September 17, 1970	4,532
Settlement of a claim for damage occasioned to cattle and other property due to the noise of low flying Canadian Forces Helicopters, charged to Vote 5.		
Mulligan Earl L.	TB 694982, September 17, 1970	6,972
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Mr. Paul Otto and operated by Mr. Rodney Otto, charged to Vote 5.		
Otto Paul	TB 694982, September 17, 1970	2,000
Settlement of a claim for damage to a mobile home, charged to Vote 5.		
Perry William, Perry Mrs. Darlene G. and Bank of Nova Scotia	TB 694982, September 17, 1970	2,500
Settlement of a claim for damages resulting when an aircraft of Canadian Forces over flew Mr. A. Polok's herd of cattle resulting in the death of 4 calves and the stampeding of the herd, charged to Vote 5.		
Polok A.	TB 694982, September 17, 1970	2,760
Settlement of claims by Mrs. Medora Rose Hicks and Master David Hicks as a result of an accident involving a departmental vehicle and a vehicle owned by Mr. D Hicks and operated by Mrs. Medora Rose Hicks (amount paid into the Federal Court), charged to Vote 5.		
Receiver General of Canada	TB 694982, September 17, 1970	2,734
Settlement of a claim as a result of an accident involving a motor vehicle owned by Roch Roy Limitée and operated by Oliva Doiron and a departmental vehicle towing a departmental trailer, charged to Vote 5.		
Roch Roy Limitée	TB 694982, September 17, 1970	3,570
Settlement of claim for value of and loss of use of a vehicle owned by Mrs. Sheila Rolfe, as a result of an accident involving a departmental vehicle and Mrs. Rolfe's vehicle which was operated by L. H. Rolfe, charged to Vote 5.		
Rolfe Sheila	TB 694982, September 17, 1970	1,081

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE—Continued		
Settlement of a claim for damage to property of Mr. and Mrs. M. Sarnecki as the result of the crash of a United States of America Naval aircraft near Ellerslie, Alberta on November 15, 1971, charged to Vote 5.		
Sarnecki Marion and Sarnecki Tillie	TB 694982, September 17, 1970	1,250
Settlement of a claim for the death of 9 calves as a result of low flying Canadian Forces aircraft which caused Mr. Starosielski's herd to stampede, charged to Vote 5.		
Starosielski John	TB 694982, September 17, 1970	1,800
Settlement of a claim for personal injuries sustained when struck by an ejection pin forming part of the seat of a departmental aircraft, charged to Vote 5.		
Strome Judith A.	TB 694982, September 17, 1970	4,677
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Wayne Gerald Wilson, charged to Vote 5.		
Sullivan, Sullivan, Festeryga and Lawlor (in Trust)	TB 694982, September 17, 1970	3,233
Settlement of a claim for loss of 2 cows plus milk production as a result of low-flying aircraft on September 1972 during exercise "Ready Now II", charged to Vote 5.		
Thompson Roy A.	TB 694982, September 17, 1970	1,228
Settlement of a claim as a result of an accident involving a departmental vehicle and vehicles owned by General Concrete Limited, operated by Frank Lindsay Wise, Johnson Brothers Trucking Limited, operated by Leslie Walter Leah and Carman Car Rentals operated by Wayne Calvin Arnold, charged to Vote 5.		
Thompson, Tooze, McLean and Gonet (in Trust)	TB 694982, September 17, 1970	1,320
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Mr. M. E. Stronach, charged to Vote 5.		
Tidman Gordon A. (in Trust)	TB 694982, September 17, 1970	2,643
Settlement of a claim as a result of an accident involving a departmental vehicle owned by J. F. Transport Limited and operated by Mr. Lawrence A. Lesser, charged to Vote 5.		
J. and F. Transport Limited	TB 694982, September 17, 1970	6,928
Settlement of a claim as a result of an accident involving a departmental vehicle owned by Treanor Restaurant Limited and operated by Theodore Buzanis, charged to Vote 5. Interest \$2.		
Treanor Restaurant Limited	Federal Court of Canada Judgment T-1620-71, June 30, 1972	946
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Mr. Jacques Tremblay, charged to Vote 5.		
Tremblay Jacques	TB 694982, September 17, 1970	2,000
Settlement of a claim for damage to personal property by flooding in the basement of Sergeant Tremblay's PMQ caused by water backingup through the drain, charged to Vote 5.		
Tremblay J. P. C.	TB 694982, September 17, 1970	1,001
Settlement of a claim by Mr. Luke Renkena for injuries to cattle and loss of milk production caused by low flying departmental aircraft, charged to Vote 5.		
Underwriters Adjustment Bureau Limited	TB 694982, September 17, 1970	1,000
Settlement of a claim as a result of an accident involving a department vehicle and a vehicle owned by Roy's Garage (Green Valley) Limited, and operated by Eugene Clouthier, charged to Vote 5.		
United States Fidelity and Guaranty Company	TB 694982, September 17, 1970	2,334
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in damage to a motor vehicle owned and operated by Mr. J. R. Bellamy and injuries to Mrs. Jean Shirley Bellamy, charged to Vote 5.		
Wawanesa Mutual Insurance Company	TB 694982, September 17, 1970	1,884
Settlement of a claim by Mrs. Juanita Zhukow as a result of an accident involving a departmental vehicle and a vehicle owned by Ryder Truck Rental (Canada) Limited and operated by Robert A. Zhukow, deceased, Charged to Vote 5.		
The Workmen's Compensation Board	TB 716091, November 16, 1972	60,000
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended to: Government of Belgium 2 claims for \$15,135; Government of France, 1 claim for \$14; Government of Germany, 3556 claims for \$410,872; Government of Denmark, 1 claim for \$2,502.		432,233

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE—Continued		
Sundry awards of less than \$1,000 each (751)		157,426
		856,133
Defence Research Board		
Sundry awards of less than \$1,000 each (6)		382
		856,515
NATIONAL HEALTH AND WELFARE		
ADMINISTRATION PROGRAM		
Sundry claim under \$1,000 (1)		189
MEDICAL SERVICES PROGRAM		
Amount covering settlement of claim for damages arising from a motor vehicle accident at Stone Reserve B C on May 3, 1972, charged to Vote 20	Justice legal opinion	1,374
Sundry claims, each under \$1,000 (53)		5,933
HEALTH PROTECTION PROGRAM		
Sundry claims, each under \$1,000 (7)		1,109
		8,605
NATIONAL REVENUE		
Customs and Excise		
Sundry claims, each under \$1,000		132
Taxation		
Sundry claims, each under \$1,000		93
		225
POST OFFICE		
Amount covering settlement of a claim for damages and bodily injuries caused by a collision between a postal vehicle and a motorcycle driven by Mr. Leslie Jacques on October 11, 1970	Justice Department Federal Court T 3164-71	7,488
Amount covering settlement of a claim for damages resulting from an accident between a postal vehicle and cars owned by Hrant Karadjan, Stephen Kiraly and José Hernandez on September 7, 1972.	Justice Department 7841	1,199
Amount covering settlement of a claim for damages resulting from an accident between a postal vehicle and a car owned by Mr. Michel Biron on January 13, 1971	Justice Department 4917	1,029
Amount covering settlement of a claim by Mrs. Majory K. Hayden for bodily injuries received when struck by a postal vehicle on January 2, 1971.	Justice Department 4751	10,077
Amount covering settlement of a claim for damages for two Quebec Hydro poles hit by a postal truck on January 22, 1972.	Justice Department 8855	2,167
Amount covering settlement of damage caused by postal vehicle running into the back vehicle ahead which in turn was pushed into another vehicle in Ottawa on May 30, 1972. The owners of the two vehicles were Messrs Alexander G. Leslie and Pierre Desloges	Justice Department Legal opinion	1,063
Amount covering settlement of damage caused by an out of control driverless postal vehicle striking a Bell Telephone booth, an Ottawa Transportation Commission bus shelter and a sign owned by Lufthansa German Airlines on May 12, 1972 in downtown Ottawa	Headquarters Legal services	1,586
Amount covering settlement of damage caused by an out of control driverless postal vehicle hitting an automobile in Ottawa on October 12, 1972. Driver of automobile was Miss C. Wrinn	Headquarters Legal services	1,100

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
POST OFFICE—Continued		
Amount covering settlement of damages caused by a postal vehicle entering an intersection, April 14, 1972. Owner of other vehicle was Miss Doreen Glassman	Justice Department Legal decision	2,594
Amount covering settlement of damage caused by postal vehicle striking three parked cars, April 15, 1972. Owners of other vehicles were Rev. Simon Dimitroff, Frederick Coleman and J. S. Richmond	Justice Department Legal decision	2,617
Amount covering settlement of damage caused by postal vehicle rear-ending a vehicle owned by Nottingham Taxi Limited and driven by Doug Willerton, August 14, 1972	Justice Department Legal decision	2,400
Amount covering settlement of damage caused by postal vehicle entering intersection from a stop sign, January 12, 1973. Owner of other vehicle Stephen John Hinds	Justice Department Legal decision	1,055
Amounts covering settlement of damage caused by a postal vehicle which collided with a vehicle owned by Mr. G. Brown on December 7, 1972, in Edmonton, Alberta.	Justice Department Legal opinion	1,452
Amount covering settlement of damage to a leased Post Office vehicle which turned over and caught fire on April 27, 1972 at North Vancouver B.C. Vehicle leased from Budget-Rent-A-Car.	Justice Department Legal opinion	3,132
Amount covering settlement of damage caused by a Post Office vehicle, on July 26, 1972 at North Vancouver B.C. which rolled, after parking, colliding with two vehicles owned by Mr. S. Mohammed and Mr. M. Tamblin	Justice Department Legal opinion	1,230
Amount covering settlement of damage caused by a Post Office vehicle which was crossing an intersection, when in collision with a vehicle driven by Mrs. W. J. Viessing, on November 23, 1972 at Vancouver B.C. A fence on nearby property was also damaged.	Justice Department Legal opinion	1,477
Amount covering partial settlement for accident July 1, 1972, when east bound car struck north bound car. Post Office vehicle driven by Garry Hall. Claimant Orlando Gonzalez	Justice Department Legal decision	1,357
Amount covering part payment for accident December 1, 1972 when a postal vehicle driven by Keith Oldham east bound in center lane on express way struck vehicle ahead and bumped into another. Claimants J. Stevens and Violet Amamich	Justice Department Legal decision	1,453
Partial settlement for accident on 7 September 1962 when a P.O.D. truck driven by Howard Perry collided with a Cadillac driven by a Marion Lewis while effecting a left turn in London, Ontario	Justice Department Legal decision	1,309
Sundry claims each under 1,000.		114,102
		159,887

PUBLIC WORKS

Settlement of a claim by Messrs. Beaham and Cooligan in trust for taxi-cab repairs as a result of an accident between Alpha Taxi-cab and O.T.C. bus caused by a Crown vehicle, charged to Vote 1	Justice Department	1,765
Messrs. Cheadle, Bryan & Young Barristers & Solicitors Re: Mrs. Mae Bryson Accident—Schreiber Post Office charged to Vote 10	Justice Department	5,737
Messrs. Harries, Houser, Brown & McCallum Re: Port Credit Additions and Alterations to Federal Building Claim by contractor, Sklar Construction Company, for forty (40) days lost time due to a stop work order charged to Vote 15	Payment recommended by Department of Justice and subsequently processed under Part XVI, Sub-section 01.1.3.2 (Page XVI-4) of the Financial Administration Act—507, dated August 30, 1972	3,950
Safeco Insurance Co. Collision between DPW Pacific Region vehicle #16-46 (Ambassador Sedan) and a 1973 model Volkswagen owned by a Mr. S. Hussein, on December 18, 1972 at corner of Bute & Alberni Streets, Vancouver, B.C. The DPW driver was held to be fully liable, but acting within the scope of his employment, and was considered to have been negligent to a minor degree, charged to Vote 1	Justice Department Vancouver Post Office Ref. VL-18,925(AG)	1,577

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
PUBLIC WORKS—Continued		
Snider Well Drilling		
Re: Claim against Crown		
Re: Minnett Post Office charged to Vote 10	Justice Department	1,255
Sundry claims, each under \$1,000 (27)		4,349
		18,633
REGIONAL ECONOMIC EXPANSION		
Sundry claims, each under \$1,000	Deputy Minister	4,764
SECRETARY OF STATE—National Film Board		
Settlement of claims resulting from an accident involving a departmental vehicle:		
Société d'Assurance des Caisses Populaires	Department of Justice Legal opinion	1,049
Coopérative Fédérée du Québec		1,000
Desjardins, Ducharme, Desjardins, Tellier, Zigby & Michaud (legal fees)		150
Raymond Goyette		300
Béland, Trudeau, Bastien & Alarie (legal fees)		83
Sundry claims, each under \$1,000 (13)		2,582
		3,322
		5,904
SOLICITOR GENERAL		
Settlement of claim for damages resulting from a scuffle at the Kingston Penitentiary on December 31, 1969, charged to Vote 5		
Eldon Hardy	Department of Justice	1,000
Cartwright & Cartwright	Ruling dated June 2, 1972	150
Settlement of claim for damages resulting from an accident with Cowansville Institution motor vehicle P 5 on December 3, 1972, charged to Vote 5		
W D Gagne	Departmental Counsel Ruling dated January 19, 1973	1,362
Sundry claims, each under \$1,000		3,178
		5,690
Royal Canadian Mounted Police		
Settlement of a claim for damages resulting from a car accident at Carleton Place September 10, 1971, charged to Vote 20		
Allstate Insurance Co	P.C.-1960-11/944, July 15, 1960 as amended	750
Patrick Beaudin		250
Settlement of a claim by Edward R Cyr for injuries received while resisting arrest, charged to Vote 20		
Bate Bruhaug Hughes and Simpson	Justice ruling December 19, 1972	1,650
Settlement of a claim by Nationwide Fleet Leasing, James M Millet and Ronald M Botham respectively, for damages resulting from a car accident at Toronto Ont April 29, 1971, charged to Vote 20		
Benson McMurtry Percival and Brown	P.C. 1960-11/944, July 15, 1960, as amended	1,439
Victor L Drevnig Barrister and Solicitor		1,607
Thomson Rogers Barristers and Solicitors		317
Settlement of a claim by John T Peterson and Ernest J Peterson for damages resulting from a car accident at New Westminster BC December 8, 1967, charged to Vote 20		
Registrar of the Supreme Court of BC	P.C. 1960-11/944, July 15, 1960, as amended	2,574
Griffiths McLelland and Co		1,852
Griffiths McLelland and Co		2,842
Settlement of a claim by V H Lyne for damages resulting from a car accident at Vancouver BC September 27, 1970, charged to Vote 20		
District Registrar of the B C Supreme Court	P.C. 1960-11/944, July 15, 1960, as amended	3,000
Edwards Edwards and Edwards, in trust		1,190
Russell and Dumoulin, in trust		261
Settlement of a claim by Anne Salahub for damages resulting from a car accident at Edmonton, Alta February 26, 1972, charged to Vote 20		
David J Cook in trust	P.C. 1960-11/944, July 15, 1960, as amended	1,068
The Canadian Surety Co		245
Settlement of a claim by Kazimierz Luczka for damages resulting from a car accident at Toronto Ont February 2, 1971, charged to Vote 20		
Corner and Forgang	P.C. 1960-11/944, July 15, 1960, as amended	3,756

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
SOLLICITOR GENERAL—Continued		
Royal Canadian Mounted Police—Continued		
Settlement of a claim for damages resulting from a car accident at Sainte-Rosalie Que November 22, 1972, charged to Vote 20		
Robert D'Anjou	P.C. 1960-11/944, July 15, 1960, as amended	{ 1,400 10
Gauvin and Belanger		
Settlement of a claim by A.A. Esker for damages resulting from a car accident at Regina Sask June 4, 1970, charged to Vote 20		
Davidson Davidson and Neill in trust	P.C. 1960-11/944, July 15, 1960, as amended	1,200
Settlement of a claim by Canadian Hardware Consultants for damages resulting from a car accident at Ottawa Ont August 30, 1972 charged to Vote 20		
Dominion of Canada General Insurance Co	P.C. 1960-11/944, July 15, 1960, as amended	1,855
Settlement of a claim for special and general damages and costs resulting from a car accident at Haney BC September 14, 1968, charged to Vote 20		
Rosemarie Evans	P.C. 1960-11/944, July 15, 1960, as amended	{ 5,601 1,694 500
Griffiths McLelland and Co		
Registrar of the Supreme Court of British Columbia		
Settlement of a claim by MN Durisin for damages resulting from a car accident at Toronto Ont October 18, 1971, charged to Vote 20		
Gambin Bratty Chiappetta Morassutti and Canuso	P.C. 1960-11/944, July 15, 1960, as amended	4,681
Settlement of a claim by Henry Bird Mary Bird Hayna Bird and Hilliard Bird for damages resulting from a car accident at Punichy Sask December 1, 1970, charged to Vote 20		
Goodall Gerrand Gerein and McLellan, in trust	P.C. 1960-11/944, July 15, 1960, as amended	5,075
Settlement of a claim for special and general damages resulting from the loss of two fingers while incarcerated		
Stanley Ormond Harper	Justice ruling September 8, 1972	4,289
Settlement of a claim on behalf of Norma Isabella McClelland and Hugh W C McClelland for special damages and costs as well as general damages resulting from a car accident at Sidney BC October 22, 1970, partially charged to Vote 20		
Herman and Co	The Federal Court of Canada award P.C. 1960-11/944, July 15, 1960, as amended	{ 5,962 3,297
Russel and Dumoulin, in trust		
Settlement of a claim for damages resulting from a car accident between a departmental vehicle and one owned by Rodger Black and operated by Keith Rodger Black at Valleyview Alta June 10, 1972, charged to Vote 20		
Home Insurance Co	P.C. 1960-11/944, July 15, 1960, as amended	{ 1,322 100
Rodger Black		
Settlement of a claim for damages resulting from a car accident at Fredricton NB October 1, 1971, charged to Vote 20		
J Ketch	P.C. 1960-11/944, July 15, 1960, as amended	1,629
Settlement of a claim for damages resulting from an accident between a departmental vehicle and a motorcycle owned and operated by Michel Legault at Montreal Que April 29, 1970, charged to Vote 20		
Michel Legault	P.C. 1960-11/944, July 15, 1960, as amended	{ 3,726 460
Desjarlais Cousineau Vaillancourt and Cadieux		
Settlement of a claim for damages resulting from an accident between a departmental vehicle and a field sprayer which was being towed by a tractor owned by Michael Pluta and operated by Walter Pluta near Libau Manitoba June 25, 1971, charged to Vote 20		
T J Lismer, in trust	P.C. 1960-11/944, July 15, 1960, as amended	3,100
Settlement of a claim for damages resulting from a car accident between a departmental vehicle and one owned by Gail Dawe and operated by Ross Dawe at Montreal Que December 14, 1972, charged to Vote 20		
Lloyd's through Edward Lumby (Canada) Ltd	P.C. 1960-11/944, July 15, 1960, as amended	{ 1,050 250
Gail Dawe		
Settlement of a claim by Shane Schultz for damages resulting from personal injuries sustained during the course of an investigation, charged to Vote 20		
MacDonald and Holteen, in trust	Justice ruling June 21, 1972	1,150
Settlement of a claim by Ralph Stanley Piechotia for damages resulting from a car accident at Powell River BC August 31, 1971, charged to Vote 20		
MacFarlane Ewachniuk Scardina and McKenzie, in trust	P.C. 1960-11/944, July 15, 1960, as amended	7,522
Settlement of a claim by RP Coutts for damages resulting from a car accident at North Vancouver BC October 30, 1968, charged to Vote 20		
MacQuarrie Hobkirk and McCurdy, in trust	P.C. 1960-11/944, July 15, 1960, as amended	1,496

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
SOLICITOR GENERAL—Continued		
Royal Canadian Mounted Police—Continued		
Settlement of a claim for damages resulting from a car accident at Winnipeg Man July 13, 1972, charged to Vote 20		
Manitoba Public Insurance Corporation	P.C. 1960-11/944, July 15, 1960, as amended	{ 938
Richards-Wilcox of Canada		{ 281
Settlement of a claim by Isak Kohener for damages resulting from a car accident at Sackville NB June 13, 1972, charged to Vote 20		
Maryland Casualty Co	P.C. 1960-11/944, July 15, 1960, as amended	{ 958
Brunswick Ford Sales		{ 43
Settlement of a claim for damages resulting from a car accident at Quebec City Que June 29, 1972, charged to Vote 20		
Motors Insurance Corporation	P.C. 1960-11/944, July 15, 1960, as amended	{ 775
Andre McNeil		{ 250
Settlement of a claim by Margory Mailman Dalton Mailman and Lowell Rhodinizer for damages and costs resulting from a car accident at Block House NS August 22, 1971, charged to Vote 20		
Nova Scotia Hospital Insurance Commission	P.C. 1960-11/944, July 15, 1960, as amended	{ 1,565
Pace and MacIntosh, in trust		{ 7,683
Settlement of a claim by Graeme Campbell for damages resulting from a mistaken identity during the course of an investigation at Vancouver BC May 4, 1972, charged to Vote 20		
Oliver Waldock and Blane, in trust	Justice ruling November 3, 1972	1,253
Settlement of a claim for damages resulting from a car accident between a departmental vehicle and two other vehicles at Quebec Que January 24, 1973, charged to Vote 20		
Camille Ouellet	P.C. 1960-11/944, July 15, 1960, as amended	{ 151
Michel Roth		{ 1,056
Settlement of a claim by LE Davie for special and general damages resulting from a car accident at Burnaby BC November 25, 1971, charged to Vote 20		
Paine Edmonds Williams Dudley and Woodley, in trust	P.C. 1960-11/944, July 15, 1960, as amended	2,902
Settlement of a claim for damages resulting from a car accident at Whitbourne Nfld October 6, 1971, charged to Vote 20		
George GR Parsons Ltd	P.C. 1960-11/944, July 15, 1960, as amended	1,760
Settlement of a claim for damages resulting from a car accident between a departmental vehicle and one owned by the Government of Quebec and operated by Andre Langlois at Chateauguay Que December 14, 1972, charged to Vote 20		
Government of Quebec	P.C. 1960-11/944, July 15, 1960, as amended	1,465
Settlement of a claim by Marcellin Gallant for damages and costs resulting from a car accident at Reserve Mines NS October 10, 1972, charged to Vote 20		
C M Rosenblum QC, in trust	P.C. 1960-11/944, July 15, 1960, as amended	1,100
Settlement of a claim for damages resulting from a car accident at Katepwa District Sask August 13, 1972, charged to Vote 20		
Saskatchewan Government Insurance Office	P.C. 1960-11/944, July 15, 1960, as amended	1,024
Settlement of a claim for damages resulting from a car accident at Prince Albert Sask March 13, 1972, charged to Vote 20		
Saskatchewan Government Insurance Office	P.C. 1960-11/944, July 15, 1960, as amended	1,038
Settlement of a claim for damages resulting from a car accident between a departmental vehicle and one owned by Alois Plemel and operated by Elizabeth Plemel at Humboldt Sask February 11, 1970, charged to Vote 20		
Saskatchewan Government Insurance Office	P.C. 1960-11/944, July 15, 1960, as amended	1,284
Settlement of a claim for damages resulting from a car accident between a departmental vehicle and one owned by Henry B Bohron and operated by Gail Heather Bohron near Hanley Sask May 13, 1972, charged to Vote 20		
Saskatchewan Government Insurance Office	P.C. 1960-11/944, July 15, 1960, as amended	3,389
Settlement of a claim for damages resulting from a car accident between a departmental vehicle and three other vehicles at St Quentin NB January 1, 1972, charged to Vote 20		
Scottish Canadian Assurance Corporation	P.C. 1960-11/944, July 15, 1960, as amended	{ 848
Bertin Michaud		{ 250
Settlement of a claim J M Jessop for damages resulting from a car accident at Bay Ridges Ont January 10, 1972, charged to Vote 20		
Shearer and Co, in trust	P.C. 1960-11/944, July 15, 1960, as amended	{ 5,146
Shearer and Co		{ 528

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
SOLICITOR GENERAL—Continued		
Royal Canadian Mounted Police—Continued		
Settlement of a claim for damages resulting from a car accident between a departmental vehicle and one owned and operated by P F Wragg near Kamloops BC December 17, 1971, charged to Vote 20		
Henry G Sivertz, in trust	P.C. 1960-11/944, July 15, 1960, as amended	700
L A Somers		1,438
Settlement of a claim by J V Majury and the Municipality of Metropolitan Toronto for special and general damages and costs resulting from a car accident at Toronto Ont January 19, 1971, charged to Vote 20		
Municipality of Metropolitan Toronto	Justice ruling June 15, 1972	9,954
Settlement of a claim by Karen Elaine Anderson for general damages and costs resulting from a car accident near Colwood BC November 26, 1971, charged to Vote 20		
Van Cuylenborg and Gray, in trust	P.C. 1960-11/944, July 15, 1960, as amended	1,136
Settlement of a claim by Gordon Walter Woodward for damages resulting from a car accident at Toronto Ont January 18, 1972, charged to Vote 20		
Workmen's Compensation Board	P.C. 1960-11/944 July 15, 1960, as amended	2,431
Zurich Insurance Co		380
Thorndyke Limousine and Services Ltd		100
Sundry claims, each under \$1,000		83,549
		215,545
		221,235

TRANSPORT

MARINE SERVICES

Settlement of claims for damages resulting from the "Transatlantic" — "Hermes" collision on the St. Lawrence River April 10, 1965 including interest of \$294,573

Fischer Bearings Manufacturing Limited	Federal Court Award	24,275
Messrs. Martineau, Walker, Allison, Beaulieu, Phelan, Mackell		748,270
Messrs. McMaster, Meighen, Minnion, Patch & Cordeau		341,465
Messrs. McMillan, Binch		227,197
Olga Maria Meier		85,000
Olga Maria Meier & Messrs. Greenburg, Goldschleger & Blumenstein		4,000
Receiver General for Canada Federal Court Toronto		15,000
Settlement of a claim as a result of an accident involving a departmental vehicle and a train the property of the Canadian National Railway, charged to Vote 5		
Canadian National Railways	Department of Justice letter May 26, 1972	1,014
Settlement of a claim as a result of a fire at Cap Brule PQ, charged to Vote 10.		
Canadian National Railways	TB 715072 November 2, 1972	1,891
Settlement of a claim by Lewis Kendall for personal injuries resulting from a fall through a public wharf at Ramea Newfoundland October 3, 1966, charged to Vote 5		
Messrs. Lewis, Day, Sparkes, Cook and Sheppard (interest)	Department of Justice letter October 18, 1972	13,500
Settlement of a claim for damages resulting from an accident at Iles aux Coudres wharf July 8, 1971, charged to Vote 5		
Provincial Mobile Inc.	Justice Department — Legal opinion	2,056
Sundry claims, each under \$1,000		4,396
		1,468,064

AIR TRANSPORTATION

Settlement of a claim for damages as a result of a motor vehicle accident October 31, 1971, at Yellowknife, NWT, charged to Vote 20

Purdy & Waller	PC 1966/707 April 21, 1966	1,060
Settlement of a claim for damages to private vehicle in collision with a ministerial snow blower at or near Grande Prairie Airport, Alberta, on December 24, 1971, charged to Vote 20		
Swan City Gardens Ltd. and Continental Insurance Company	PC 1966/707 April 21, 1966	1,300
Settlement of a claim for damages to garage gas pumps caused by ministerial vehicle at Bay Bulls, Nfld., December 17, 1971, charged to Vote 20		
Great Eastern Oil & Imports Co. Ltd.	PC 1966/707 April 21, 1966	1,073
Settlement of a claim for damages as a result of a motor vehicle accident at Mont Joli, Que., on May 12, 1972, charged to Vote 20		
Gilles Chouinard	PC 1966/707 April 21, 1966	1,308
Settlement of claim for expenses and damages incurred as a result of a motor vehicle accident at Whitehorse, YT, August 13, 1972, charged to Vote 20		
London & Lancashire Insurance Co. (Brouwer and Company)	PC 1966/707 April 21, 1966	1,530
B. Darbyshire		400

PAYMENT OF DAMAGE CLAIMS—*Concluded*

Particulars and Payee	Authority	Amount
		\$
TRANSPORT—Continued		
AIR TRANSPORTATION—Continued		
Settlement of claims for damages as a result of a motor vehicle accident at Edmonton International Airport on March 29, 1972, changed to Vote 20		
Traverler's Insurance Company	PC 1966/707 April 21, 1966	517
Airline Cartage Ltd. ....	.....	1,109
Settlement of claims for damages to vehicle and personal injuries sustained to passenger as a result of a motor vehicle accident at Detroit, Mich., USA, on July 5, 1972, charged to Vote 20		
J. W. Johnson	PC 1966/707 April 21, 1966	1,499
Pearly Moor .....	.....	6,304
Settlement of a claim for damages on behalf of P. Richardson as a result of a motor vehicle accident at Montreal, Que., on January 25, 1972, charged to Vote 20		
Pepin, Riopel, & Barrette	PC 1966/707 April 21, 1966	1,919
Sundry claims, each under \$1,000 .....	.....	13,055
		<u>31,074</u>
		1,499,138
TREASURY BOARD—National Research Council of Canada		
Sundry claims, each under \$1,000 .....	.....	1,548
VETERANS AFFAIRS		
Sundry claims, each under \$1,000 .....	.....	4,635
Jean Guy Pelletier, Claims Regulations, Section 10 Vote 45 .....	.....	1,100
		<u>5,735</u>
		<u>2,908,878</u>

EX GRATIA PAYMENTS

Particulars and Payee	Authority	Amount
		\$
AGRICULTURE		
PRODUCTION AND MARKETING PROGRAM		
Sundry claims, each under \$100		112
COMMUNICATIONS		
Compensation re motor vehicle accident involving departmental vehicle, charged to Vote 1		
M Bronstein		172
Cit� de Sor�l		194
T C Porter		253
Ministry of Transportation - Ontario		354
Bruce Weber		460
Roy L Boswall		575
Harry C Stright		114
Gold Circle Limited		260
Dingwall Sales and Services		125
		2,507
ENERGY, MINES AND RESOURCES		
V A Bowen		8
C Mamen		15
		23
ENVIRONMENT		
Settlement of claim to A. Plante, Prince Rupert, for replacement of halibut gear seized, loss of unused bait and estimated value of fish confiscated by United States authorities on or about August 30, 1971, charged to Vote 20		
A. Plante	Ministerial	5,370
Settlement of claim on an ex-gratia basis, to Cheticamp Fishermen's Co-operative Society Limited, Nova Scotia, for damages to the vessel St. Cecilia 11 and loss of income as a result of collision with fisheries vessel M. V. Cygnus charged to Vote 20	T. B. 716032	5,255
Settlement of claim on an ex-gratia basis, to J. A. Secord, Surrey, B.C. for damages to fishing gear and loss of bait and ice supplies, charged to Vote 20	T. B. 707998	1,197
J. A. Secord		
Ex-gratia payment to Gordon Gushue, Fishery Officer, for diving services in retrieving the rudder of departmental vessel M. V. "Gander Bay", charged to Vote 20	T. B. 711268	100
Payment of claim resulting from cancellation of posting for M. H. Crummey, Springdale, Newfoundland, charge to Vote 20	Ministerial	495
Settlement of claim on damages to personal effects re Gene Drapeau, charged to Vote 5	Ministerial	235
		12,652
EXTERNAL AFFAIRS		
Compensation to W. A. Dymond, a departmental employee, as a result of the cancellation of a posting, charged to Vote 1	PC 1966-35/2375 December 22, 1966	415
Compensation for damages claimed as a result of injuries suffered in an accidental fall September 18, 1970 on the premises of the Canadian Embassy at Athens, Greece.		
Miss Yiota P. Geladari	PC 1972-3/1495 July 4, 1972	940
		1,355
Canadian International Development Agency		
Compensation for damages sustained to personal household effects resulting from the assignment to East Pakistan, charged to Vote 30		
R. Ironmonger	P.C. 1972-2/1081 T.B.711633, MAY 24, 1972	2,844
		4,199
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Payment for loss sustained by accidental spoilage of meat and game		
Albany Band of Indians	TB 711889, May 18, 1972	5,380

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued		
INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued		
Payment of outstanding debt incurred by Sept. Iles Band Council		
M. Comeau	PC 1972-1/2964 December 12, 1972	6,392
Payment for financial loss sustained as a result of delay in discharging a mortgage		
H. F. Fontaine	PC 1973-2/500 March 6, 1973	271
		12,043
NORTHERN DEVELOPMENT PROGRAM		
Compensation for loss of personal belongings resulting from a forestry office fire at Hay River NWT		
L. Fabian	PC 1960-11/944 July 15, 1960	294
Compensation for loss of petroleum products sustained in various locations in the Eastern Arctic		
Shell Canada Limited	PC 1973-2/569 March 13, 1973	12,453
		12,747
CONSERVATION PROGRAM		
Compensation for loss of personal tools in a vehicle fire		
D. Bradshaw	TB 714176 November 10, 1972	509
Compensation for damage to household effects resulting from water-line break		
G. W. Graves	PC 1966 35/2375 December 22, 1966	100
Payment in month of death		
Estate of B. Johnson	PC 1960-11/944 July 15, 1960	637
Compensation for loss of hunting rights arising from establishment of Nahanni National Park NWT		
Nahanni Butte Outfitters Ltd.	PC 1973-3/830 April 3, 1973	15,000
Contribution to the deficit accruing from the operation of the home for the aged.		
Parkland Lodge Home for the aged	PC 1973-3/330 February 13, 1973	5,758
Compensation for loss of personal tools in fire		
S. Sorenson	TB 714176 November 10, 1972	1,018
Compensation for loss of photographic equipment stolen from car		
E. Wylie	TB 714375 September 6, 1972	250
		23,272
		48,062
INDUSTRY TRADE AND COMMERCE		
TRADE INDUSTRIAL PROGRAM		
Reimbursement for partial security deposit which was unreasonably withheld by landlord; charged to Vote I		
J. H. Treleaven		384
Sundry claims under \$100		36
		420
TOURISM PROGRAM		
Sundry claims under \$100		88
Statistics Canada		
Settlement of a claim as a result of default in renting living accommodations during the 1971 Census, charged to Vote 45		
Mayfair Mansions	T.B. 710969, April 14, 1972	1,100
		1,608
MANPOWER AND IMMIGRATION		
Payment representing reimbursement to a detainee for a loss incurred as a result of the theft of funds held in safekeeping, charged to Vote 15.		
Mrs. Ilda De Melo, Quebec, P.Q.	T.B. 716432 dated December 19, 1972	973
Payment in settlement of a claim due to a false arrest by Montreal Police in mistake of identity, charged to Vote 15.		
Manuel Lopez-Perreira, Montreal, Quebec		500
		1,473
Unemployment Insurance Commission		
ANNUITIES		
Interest on delayed annuity Payments — John D. Sherrick	TB-716345 9/1/73	231

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
MANPOWER AND IMMIGRATION—Continued		
UNEMPLOYMENT INSURANCE ACCOUNT		
Police protection — City of Bathurst, N.B.	TB-715556 PC-1972-23/2758 30/11/72	2,601
Loss of Dependent Son's Allowance Mr. G. Murray	TB-712599 PC-1972-9/1495 4/7/72	375
Cashing of Warrants — Toronto Dominion Bank	TB-712388 PC-1972-8/1311 13/6/72	146
Cashing of Warrants — Canadian Imperial Bank of Commerce	TB-711664 PC-1972-11/1958 9/5/72	116
Salary Loss resulting from Accident on Commission property	TB-715516 20/10/72	500
		3,969
		5,442

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

Payment to estate of salary for month of death, charged to Vote 5 L D Alexander	P.C. 1973-7/3, January 9, 1973	677
Payment to estate of salary for month of death, charged to Vote 5 N S Arnold	P.C. 1973-7/3, January 9, 1973	238
Payment to estate of salary for month of death, charged to Vote 5 Ruth E Auby	P.C. 1973-7/3, January 9, 1973	151
Payment to estate of salary for month of death, charged to Vote 5 E N R Blakly	P.C. 1973-7/3, January 9, 1973	167
Payment to estate of salary for month of death, charged to Vote 5 Robert J E Boucher	P.C. 1973-7/3, January 9, 1973	496
Payment to estate of salary for month of death, charged to Vote 5 Dorothy Brice	P.C. 1973-7/3, January 9, 1973	274
Payment to estate of salary for month of death, charged to Vote 5 Maurice Buies	P.C. 1973-7/3, January 9, 1973	202
Payment to estate of salary for month of death, charged to Vote 5 Eva Burbridge	P.C. 1973-7/2, January 9, 1973	108
Payment to estate of salary for month of death, charged to Vote 5 Ellen Carr	P.C. 1973-7/3, January 9, 1973	327
Payment to estate of salary for month of death, charged to Vote 5 Raoul Charland	P.C. 1973-7/3, January 9, 1973	385
Payment to estate of salary for month of death, charged to Vote 5 Marion Chiasson	P.C. 1973-7/3, January 9, 1973	129
Payment to estate of salary for month of death, charged to Vote 5 E. Cleary	P.C. 1973-7/3, January 9, 1973	122
Payment to estate of salary for month of death, charged to Vote 5 Alice H Cooper	P.C. 1973-7/3, January 9, 1973	331
Compensation for items of personal clothing lost in a fire on board Sullage Barge YBZ-407 while berthed at Halifax Nova Scotia, charged to Vote 5 Roy J Covin	P.C. 1973-4/500, March 6, 1973	144
Reimbursement of actual and reasonable expenses incurred for local move of furniture and effects in the Toronto Ont. area, charged to Vote 5 E Cruddas	P.C. 1973-3/96, January 16, 1973	119
Settlement of a claim in respect of loss and damage to his furniture and effects while in long term storage with Brothers Van and Storage Ltd. Vancouver BC, charged to Vote 5 William Damen	P.C. 1972-2/706, April 12, 1972	1,187
Payment to estate of salary for month of death, charged to Vote 5 A N D'Entremont	P.C. 1973-7/3, January 9, 1973	275
Settlement of a claim in respect of a loss of wages as a result of an injury that occurred on January 14, 1971 Rene Desureault	P.C. 1972-4/2307, September 21, 1972	754
Payment to estate of salary for month of death, charged to Vote 5 Elmer G Dillman	P.C. 1973-7/3, January 9, 1973	155
Payment to estate of salary for month of death, charged to Vote 5 Sheila H Dovey	P.C. 1973-7/3, January 9, 1973	317
To compensate for replacement of personal effects damaged in the performance of his regular duties W Downs	P.C. 1966-35/2375, December 22, 1966	170
Payment to estate of salary for month of death, charged to Vote 5 Doris M. Dunning	P.C. 1973-7/3, January 9, 1973	196
Settlement of a claim for injuries sustained by Miss Hedwig Dworog, daughter of Mr. Karl Dworog and Mrs. Elizabeth Dworog, on 10 October, 1971, charged to Vote 5 Karl and Elizabeth Dworog	P.C. 1972-4/2503, November 9, 1972	1,041

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE—Continued		
DEFENCE SERVICES PROGRAM—Continued		
Reimbursement of the additional expenses incurred as a result of the move of his furniture and effects from Meaford Ont. to Halifax NS, charged to Vote 5		
William Gordon Ellis	P.C. 1972-6/1495, July 4, 1972	342
Compensation for items of personal clothing lost in a fire on board Sullage Barge YBZ-407 while berthed at Halifax, Nova Scotia, charged to Vote 5		
David J Fahie	P.C. 1973-4/500, March 6, 1973	119
Payment to estate of salary for month of death, charged to Vote 5		
Sarah Ellen Favel	P.C. 1973-7/3, January 9, 1973	618
Payment to estate of salary for month of death, charged to Vote 5		
Charles A Giffin	P.C. 1973-7/3, January 9, 1973	241
Payment to estate of salary for month of death, charged to Vote 5		
James B Giles	P.C. 1973-7/3, January 9, 1973	370
Payment to estate of salary for month of death, charged to Vote 5		
Muriel Giles	P.C. 1973-7/3, January 9, 1973	458
Payment to estate of salary for month of death, charged to Vote 5		
H F Green	P.C. 1973-7/3, January 9, 1973	447
Payment to estate of salary for month of death, charged to Vote 5		
M Catherine Green	P.C. 1973-7/3, January 9, 1973	207
Payment to estate of salary for month of death, charged to Vote 5		
Estelle Greener	P.C. 1973-7/3, January 9, 1973	450
Payment to estate of salary for month of death, charged to Vote 5		
Joan E Hayes	P.C. 1973-7/3, January 9, 1973	325
Payment to estate of salary for month of death, charged to Vote 5		
Grace Hayward	P.C. 1973-7/3, January 9, 1973	189
Payment to estate of salary for month of death, charged to Vote 5		
Robert Houde	P.C. 1973-7/3, January 9, 1973	460
Payment to estate of salary for month of death, charged to Vote 5		
Wesley Hudson	P.C. 1973-7/3, January 9, 1973	248
Payment to estate of salary for month of death, charged to Vote 5		
Bernice Hughes	P.C. 1973-7/3, January 9, 1973	365
Payment to estate of salary for month of death, charged to Vote 5		
Francie G Johnston	P.C. 1973-7/3, January 9, 1973	643
Payment to estate of salary for month of death, charged to Vote 5		
Ruby M Johnston	P.C. 1973-7/3, January 9, 1973	591
Payment to estate of salary for month of death, charged to Vote 5		
Violet Kearney	P.C. 1973-7/3, January 9, 1973	196
Payment to estate of salary for month of death, charged to Vote 5		
C W Kennedy	P.C. 1973-7/3, January 9, 1973	274
Payment to estate of salary for month of death, charged to Vote 5		
Laura Kidston	P.C. 1973-7/2, January 9, 1973	434
Payment to estate of salary for month of death, charged to Vote 5		
Rhinold Knaus	P.C. 1973-7/3, January 9, 1973	157
Reimbursement for loss of and damage to his furniture and effects while in long term storage with the Universal Household Movers Ltd. Toronto, Ont. charged to Vote 5		
Ronald S Lacey	P.C. 1972-8/1515, July 11, 1972	343
Payment to estate of salary for month of death, charged to Vote 5		
François Lagace	P.C. 1972-4/707, April 12, 1973	126
Payment to estate of salary for month of death, charged to Vote 5		
Roland Lambert	P.C. 1972-4/707, April 12, 1973	245
Payment to estate of salary for month of death, charged to Vote 5		
Betty L Lapalm	P.C. 1972-4/707, April 12, 1973	356
Payment to estate of salary for month of death, charged to Vote 5		
Rene L'Esperance	P.C. 1972-4/707, April 12, 1973	503
Payment to estate of salary for month of death, charged to Vote 5		
Jean Levesque	P.C. 1972-4/707, April 12, 1973	477
Payment to estate of salary for month of death, charged to Vote 5		
Bernard J Lewin	P.C. 1973-7/3, January 9, 1973	838
Payment to estate of salary for month of death, charged to Vote 5		
John D Lewis	P.C. 1972-4/707, April 12, 1973	248
Payment to estate of salary for month of death, charged to Vote 5		
Ingaborg Lyon	P.C. 1972-4/707, April 12, 1973	436
Payment to estate of salary for month of death, charged to Vote 5		
Aurele Mainville	P.C. 1973-7/3, January 9, 1973	119
Payment to estate of salary for month of death, charged to Vote 5		
Ruth Martinson	P.C. 1973-7/3, January 9, 1973	461
Payment to estate of salary for month of death, charged to Vote 5		
Joan Millman	P.C. 1973-7/3, January 9, 1973	144

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE <i>Concluded</i>		
DEFENCE SERVICES PROGRAM—Concluded		
Payment to estate of salary for month of death, charged to Vote 5		
Rose May Minnis	P.C. 1973-7/3, January 9, 1973	541
Payment to estate of salary for month of death, charged to Vote 5		
Isabella M. Mumford	P.C. 1973-7/3, January 9, 1973	268
Payment to estate of salary for month of death, charged to Vote 5		
M R McMaster	P.C. 1973-7/3, January 9, 1973	196
Reimbursement in respect of the loss of and damage to his furniture and effects while in long term storage with Universal Household Movers Ltd. Ottawa Ont. charged to Vote 5		
Neil E Orr	P.C. 1972-4/1973, September 14, 1972	770
Payment to estate of salary for month of death, charged to Vote 5		
Milicent O'Regan	P.C. 1973-7/3, January 9, 1973	161
Payment to estate of salary for month of death, charged to Vote 5		
Hector J H Parent	P.C. 1973-7/3, January 9, 1973	210
Payment to estate of salary for month of death, charged to Vote 5		
G R Pell	P.C. 1973-7/3, January 9, 1973	243
Payment to estate of salary for month of death, charged to Vote 5		
Marguerite Plowman	P.C. 1973-7/3, January 9, 1973	549
Payment to estate of salary for month of death, charged to Vote 5		
Paul Emile Pominville	P.C. 1973-7/3, January 9, 1973	147
Payment to estate of salary for month of death, charged to Vote 5		
Joseph J Pye	P.C. 1973-7/3, January 9, 1973	266
Payment to estate of salary for month of death, charged to Vote 5		
Agnes Rickinson	P.C. 1973-7/3, January 9, 1973	252
Payment to estate of salary for month of death, charged to Vote 5		
Garnet R Rushton	P.C. 1973-7/3, January 9, 1973	151
Compensation in respect of the financial loss sustained through the loss and damage to his furniture and effects while in long term storage with T. Landry Ltd. of Ottawa, Ont. and during the move of the furniture and effects from storage to Delta, BC, charged to Vote 5		
R Sachetti	P.C. 1972-6/706, April 12, 1972	1,108
Payment to estate of salary for month of death, charged to Vote 5		
Jean Halliday Savage	P.C. 1973-7/3, January 9, 1973	321
Reimbursement in respect of forfeiture of a deposit on a purchase of a house in Ottawa, Ont. as a result of his posting to North Bay, Ontario on June 28 1971, charged to Vote 5		
Robert James Sexsmith	P.C. 1972-4/1592, July 27, 1972	500
Payment to estate of salary for month of death, charged to Vote 5		
H L Simpson	P.C. 1973-7/3, January 9, 1973	253
Payment to estate of salary for month of death, charged to Vote 5		
Margaret Stofer	P.C. 1973-7/3, January 9, 1973	417
Payment to estate of salary for month of death, charged to Vote 5		
W G Stothart	P.C. 1973-7/3, January 9, 1973	227
Payment to ex-corporal J L Talbot who was released from the Canadian Forces on July 7, 1971, the amount he would have been entitled to receive in respect of leave and transportation had his release been authorized pursuant to Item 4 (B) of the Table to article 15.01 of the Queen's Regulation and orders for the Canadian Forces, charged to Vote 5		
J L Talbot	P.C. 1972-4/1430, June 27, 1972	2,152
Payment to estate of salary for month of death, charged to Vote 5		
E A Taylor	P.C. 1973-7/3, January 9, 1973	114
Payment to estate of salary for month of death, charged to Vote 5		
Josaphat Thibault	P.C. 1973-7/3, January 9, 1973	234
Payment to estate of salary for month of death, charged to Vote 5		
Xavier Thibodeau	P.C. 1973-7/3, January 9, 1973	198
Payment to estate of salary for month of death, charged to Vote 5		
Edouard L J Trepanier	P.C. 1973-7/3, January 9, 1973	448
Payment to estate of salary for month of death, charged to Vote 5		
Daniel Turgeon	P.C. 1973-7/3, January 9, 1973	429
Payment to estate of salary for month of death, charged to Vote 5		
Elizabeth Hay Vance	P.C. 1973-7/3, January 9, 1973	329
Payment to estate of salary for month of death, charged to Vote 5		
Darrell Williams	P.C. 1973-7/3, January 9, 1973	383
Payment to estate of salary for month of death, charged to Vote 5		
Bessie Wright	P.C. 1973-7/3, January 9, 1973	385
		30,647

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL HEALTH AND WELFARE		
HEALTH PROTECTION PROGRAM		
Reimbursement of costs incurred by Dr J Leger in the termination of a lease in connection with his appointment to the Public Service shortly before his death, charged to Vote 25		
Estate of the late Dr J Leger	P. C. 1973-8/347 dated February 20, 1973 T. B. Rec 716902 ..	1,245
NATIONAL REVENUE		
CUSTOMS AND EXCISE		
Compensation in settlement of claim for damages and legal fees re rejection on probation, charged to Vote 1		
R D Messier	P.C. 1973-9/3, January 9, 1973	1,650
Sundry claims, each under \$100		32
		1,682
TAXATION		
Payment for a loss suffered due to forgery of a personal income tax refund, charged to Vote 5		
D Bedard	P.C.1973-15/442, February 27, 1973	181
Mrs I Leveille	P.C.1973-7/569, March 13, 1973	154
Payment for loss suffered due to not being advised within a reasonable time after the Crown became aware of a forgery, charged to Vote 5		
Canadian Imperial Bank of Commerce	P.C. 1972-11/706, April 12, 1972	319
Sundry claims, each under \$100		93
		747
		2,429
POST OFFICE		
Reimbursement of excess contributions to the unemployment insurance fund to the following employees		
Joseph Leger		6,100
M & S Delivery Service		400
C N MacLennan		1,400
W Malone		800
*L C Kelly		800
*W Walker		1,200
*G S Moir		3,200
*Dartmouth Enterprises		700
*L Henripin		1,400
*Raphael Cyr		1,200
*R Lavoie		1,200
W Holiday		400
R Downie		800
P Matowsky	T.B. 714014, July 21, 1972	800
M L Musgrove		700
I Harder		400
Courier Transfer Ltd.		400
F W O'Toole		4,800
G G Gusswell		700
Transport Frontenac		3,500
T Rumsey		400
H O Grenier		800
		32,100
*These payments were made to mail contractors upon termination of their mail contracts caused by Post Office Department takeover of Combined Urban Services on March 1, 1972.		
PUBLIC WORKS		
Payment to term employees for separation pay previously refused them, charged to Vote 20		
J Ambeau	P.C. 1972-7/707 dated April 12, 1972 – T.B. 710327	817
J E Dowton	P.C. 1972-7/707 dated April 12, 1972 – T.B. 710327	705
B Fallada	P.C. 1972-6/1971 dated September 14, 1972 – T.B. 714461 ..	470
L A Ficzere	P.C. 1972-7/707 dated April 12, 1972 – T.B. 710327	1,474
T D Mercer	P.C. 1972-6/1971 dated September 14, 1972 – T.B. 714461 ..	903
M C Soo	P.C. 1972-6/1971 dated September 14, 1972 – T.B. 714461 ..	770
J Tuck	P.C. 1972-6/1971 dated September 14, 1972 – T.B. 714461 ..	441

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
PUBLIC WORKS—Continued		
To settle unpaid accounts of sub-contractors and material suppliers of "Les Entreprises J.R. Denoncourt Inc.", Tracy, Quebec, re: the construction of a retaining wall at Verchères, Quebec, charged to Vote 25		
Lucien Bourgeois		265
Les Carrières Dulude Ltée		4,920
Drolet & Frères Enrg.		2,475
Economy Forms Corp.		3,971
Gilles Forest & Cie Ltée		1,526
Mme Albert Gaudette		701
Paul Guibault Inc.		130
Jean-Marie Hébert		11,519
Huard Transport		155
Kingsway Transport		310
Cyrille Labelle & Cie		490
Lucien Lachapelle Ltée	T.B. #711164	1,567
Rémy Langevin	P.C. 1972-10/1430	780
Roger Messier		3,027
Montreal Reinforcing (1968) Ltd.		2,916
Omer De Serres Ltée		118
A. Payette Construction Ltée		5,993
Products & Services (Montreal) Inc.		384
Pierre Quoibion Ltée		836
St. Bruno Transport Inc.		188
Edouard St. Jacques		175
Tracy Metal Inc.		305
Ver-Embel Inc.		1,058
Miron Co. Limitée	T.B. #714611	75,000
Payment to R G Bridgeman. During the course of their duties, two carpenters, while working at the quarters occupied by Bridgeman, accidentally knocked over an antique lamp, breaking it beyond repair. The lamp was valued at \$125.00 and the Bridgemans accepted this to be fair and reasonable. The lamp could not be replaced. Legal Services were asked for an opinion and advised compensation should be made, since the accident occurred while the two men were performing their duties and the apartment was owned by the Department, charged to Vote 5		
Legal Services		125
Payment to Mrs. Ludger Lafontaine for expenses incurred as a result of a fall on the icy steps at the entrance of the Post Office, Messines, Quebec, charged to Vote 10		
Order-in-Council		500
Payment to Thomas Rogers "in trust" for E.A. Whitehead Limited and Stewart-Smith (Canada) Limited for expenses incurred in the development of an owner-controlled insurance program in connection with the Northumberland Strait Causeway Project which was subsequently cancelled, charged to Vote 40		
P.C. 1972-4/1591		32,110
Sundry payments under \$100 (5)		337
		157,461
SECRETARY OF STATE—National Film Board		
Sundry claims, each under \$100		90
SOLICITOR GENERAL		
Compensation for loss of the first two joints of the left index finger, resulting from an accident on May 4, 1972 at Springhill Institution, charged to Vote 5		
V G Hill	P C 1973-10/569, dated March 13, 1973	1,115
To reimburse the father of inmate B H Robert for burial expenses incurred in Chatham, Ont. charged to Vote 5		
W H Robert	P C 1972-7/1081, dated May 24, 1972	600
Disability pension for ex-inmate injured while at Dorchester Penitentiary, charged to Vote 5		
Kenneth Conrad	P C 1972-9/2358, dated October 5, 1972	1,496
Sundry claims, each under \$100, charged to Vote 5		605
		3,816
Royal Canadian Mounted Police		
Compensation for damage to real property		
Active Construction Ltd	P.C. 1969-11/1876, Oct. 1, 1969	168

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
<i>SOLLICITOR GENERAL—Continued</i>		
<i>Royal Canadian Mounted Police—Continued</i>		
Compensation for expenses incurred in travelling to a court appearance which was not required Lionel J April	P.C. 1971-17/2171, Oct 19, 1971	150
Compensation for damage to real property S Orme Asher	P.C. 1971-17/2171, Oct. 19, 1971	127
Compensation for damage to real property W Broadfoot	P.C. 1969-11/1876, Oct. 1, 1969	105
Compensation for damage to real property Hoy H Chow	P.C. 1969-11/1876, Oct. 1, 1969	116
Compensation for damage to real property Cove Motor Hotel	P.C. 1969-11/1876, Oct. 1, 1969	101
Compensation for damage to real property Devonshire Hotel	P.C. 1969-11/1876, Oct. 1, 1969	240
Compensation for damage to real property Townes Construction Co Ltd	P.C. 1969-11/1876, Oct. 1, 1969	123
Compensation for damage to real property Globe General Agencies	P.C. 1969-11/1876, Oct. 1, 1969	109
Compensation for costs resulting from a posting cancellation S W Hryciuk	P.C. 1969-11/1876, Oct. 1, 1969	115
Compensation for damage to real property D G Humphries	P.C. 1969-11/1876, Oct. 1, 1969	100
Compensation for a radar set which was destroyed in a motor vehicle accident Corporation of the City of Kimberly	T.B. 713828, Aug. 1, 1972	1,295
Compensation for damage to real property W Lowe	T.B. 714425, Sept. 14, 1972	326
Compensation for damages to real property while in the rental of the RCM Police Mac's Rentals	P.C. 1969-11/1876, Oct. 1, 1969	100
Compensation for damage to real property J D McNeill	P.C. 1969-11/1876, Oct. 1, 1969	115
Compensation for the damage of real property and the loss of fifty pounds of meat Wilfred Nogier	P.C. 1969-11/1876, Oct. 1, 1969	100
Compensation for damage to real property Peter Oley	P.C. 1969-11/1876, Oct. 1, 1969	110
Compensation for damages to a vehicle involved in a collision with a police transport A P Olney	P.C. 1969-11/1876, Oct. 1, 1969	250
Compensation for injuries received as a result of an explosion near the RCM Police Pattullo Bridge Detachment Surrey BC R D Page	T.B. 716127, Jan. 30, 1973	20,000
Compensation for damage to real property Gustav L M Porat	P.C. 1969-11/1876, Oct. 1, 1969	123
Compensation for damage to real property Peter Robere	P.C. 1969-11/1876, Oct. 1, 1969	112
Compensation for damage to real property M Rejean Savard	P.C. 1971-17/2171, Oct. 19, 1971	175
Compensation for damage to real property W Schubert Construction	P.C. 1969-11/1876, Oct. 1, 1969	162
Compensation for damage to real property Sherdale Estates Ltd	P.C. 1969-11/1876, Oct. 1, 1969	197
Compensation for the loss of personal effects in the crash of a police aircraft B S Sibley	T.B. 711820, May 9, 1972	602
Compensation for damage to real property W L Sotski	P.C. 1969-11/1876, Oct. 1, 1969	408
Compensation for damage to real property Spot Rentals Ltd	P.C. 1969-11/1876, Oct. 1, 1969	101

EX GRATIA PAYMENTS—Concluded

Particulars and Payee	Authority	Amount
		\$
SOLLICITOR GENERAL—Continued		
Royal Canadian Mounted Police—Continued		
Compensation for damages to a borrowed vehicle Springdale Garage	P.C. 1969-11/1876, Oct. 1, 1969	151
Compensation for damage to a leased vehicle William Allen Thompson	P.C. 1971-17/2171, Oct. 19, 1971	150
Compensation for costs incurred by the wife of a member of the force in order for her to stay with her husband while he was in a hospital recovering from gunshot wounds R M Thornber	T.B. 716682, Jan. 30, 1973	228
Compensation for damage to real property John B Thorpe	P.C. 1969-11/1876, Oct. 1, 1969	121
Compensation for certain expenses involving a critical illness and a medical evacuation from Paris France to Montreal Canada J J T R Walsh	T.B. 714227, Aug. 24, 1972	473
Compensation for damage to real property George Zarubin	P.C. 1969-11/1876, Oct. 1, 1969	200
Compensation for the destruction of real property Herb Zollweg	P.C. 1969-11/1876, Oct. 1, 1969	100
		27,053
		30,869

TRANSPORT

MARINE SERVICES

Payment of \$50 per month by the Merchant Seamen's Compensation Board to the parents of Ward D Poole who lost his life when Pilot Boat No 1 was sunk as a result of a collision with the SS Fort Avalon, charged to Vote 5 CS Poole and Maria Poole	TB 574915, March 8, 1961	600
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VETERANS AFFAIRS

For services performed as advisors to the Director General, Treatment Services, charged to Vote 45. Payment to M.E. Wilson	P.C. 1972-12/1430 dated June 27, 1972	{ 909 908
Payment to G. Gower Reese		
		1,817
		331,863

FEDERAL COURT AWARDS

Particulars and Payee	Authority	Amount
		\$
ENERGY, MINES AND RESOURCES—National Energy Board		
Share of costs—Lawsuit against National Energy Board:		
Union Gas Company of Canada Ltd		1,065
Northern and Central Gas Corporation Ltd		1,065
		<u>2,130</u>
NATIONAL DEFENCE		
Details are shown under Damage Claims (8 awards)		44,738
NATIONAL REVENUE—Taxation		
Federal Court costs awarded to taxpayers		
Allied Farm Equipment Limited	Federal Court Award	798
J A Cameron	Federal and Supreme Court Awards	3,950
Falcon Equipment Company Limited		248
Food City Limited		1,200
D J Foster		1,773
Estate of H H Harshman		1,069
Imperial Oil Limited		2,055
Northwest Farm Equipment Limited	Federal Court Award	248
Regner Blok-Andersen		989
Shields-Snow Limited		1,231
Standard General Construction Limited		125
Tower Investment Inc		716
J M Weintraub		650
Federal Court costs awarded to the Estate of Donat Beaupre		
M Buchanan	Federal Court Award	300
Federal Court costs awarded to Naima Lawee et Muzly Lawee		
Philips & Vineberg Inc	Federal Court Award	1,000
		<u>16,352</u>
PUBLIC WORKS		
Donald Everett Ball for the expropriation settlement 188212-4 Ottawa	#1484 dated August 10, 1972	4,500
C M Windows & Stained Glass Ltd. A tender was put out for exterior lighting. C M Windows gave the lowest bid but did not provide a guarantee as to when the job would be completed or as to quality of workmanship. They were given a time limit within which they could provide these guarantees. Upon expiration of this limit, the second lowest bidder was given the contract. C M Windows took the case to court and won	#T-158-72 dated December 7, 1972	60,000
De Grandpre, Colas, Deschenes & Godin for legal fees in the C M Windows & Stained Glass Ltd. case concerning a tender for exterior lighting	#T-158-72 dated December 7, 1972	1,216
Dorais and Gadbois as attorney for Vermont Construction Inc. in an action against D P W for delaying the construction process.	#A-107-71 dated June 28, 1972	19,630
Tom Dudka for the expropriation settlement 188212-5	#A-1485 dated March 20, 1972	30,080
Tom Dudka for the expropriation settlement 188212-5	#A-1485 dated August 10, 1972	1,500
Fabric Care Association Ltd. for the expropriation settlement 204795	#T-256-71 dated August 10, 1972	17,400
Retail Credit Company of Canada Ltd. for a claim investigation concerning Vermont Construction Inc. in an action against D P W for delaying the construction process	#A-107-71 dated June 28, 1972	92
Walter Romaniuk and Bodhan S Melnychuk (Executors of the Estate of Steve Romaniuk, deceased) for the expropriation settlement 188212-1 Ottawa ..	#A-1694 dated August 10, 1972	2,600
Vermont Construction Inc. in an action against D P W for delaying the construction process in St. Vincent de Paul, Que	#A-107-71 dated June 28, 1972	64,809
		<u>201,827</u>
SOLICITOR GENERAL		
Lawrence Kelly and Louis-Felix LeBlanc were awarded \$9,500.	Federal Court Award	9,500
Thomas Francis Maclean was awarded (c/o Messrs Norton, O'Sullivan & Co) a judgement of \$75,000 plus interest at 5% from May 2 to May 31, 1972 in the amount of \$307 and Messrs Norton, O'Sullivan & Co were reimbursed for costs and disbursements re Thomas Francis Maclean vs. the Queen in the amount of \$7,841.	Federal Court Award	83,148
		<u>92,648</u>

FEDERAL COURT AWARDS—Concluded

Particulars and Payee	Authority	Amount
		\$
SOLLICITOR GENERAL—Continued		
Royal Canadian Mounted Police		
Details of the awards are reported in the statement of Damage Claims of this section		5,962
		98,610
TRANSPORTS		
Details are shown under damage claims		1,445,207
		1,808,864

NUGATORY PAYMENTS

Particulars and Payee	Authority	Amount
		\$
AGRICULTURE		
Production and Marketing Program Payment in an amount equal to that which claimant would have received via the distribution of proceeds of surety bond had his claim not been overlooked.		
Jacques Lalonde	Ministerial	164
COMMUNICATIONS – Canadian Radio-Television Commission		
Compensation for cancellation of contract with interpreter due to inability to serve notice of cancellation within required period, charged to Vote 60		
Josée Van Ameringen	T.B. 711923	100
Compensation for cancellation of contract with interpreter due to inability to serve notice of cancellation within required period, charged to Vote 60		
Eliane Gerstein	T.B. 711923	200
Compensation for cancellation of contract with interpreter due to inability to serve notice of cancellation within required period, charged to Vote 60		
Simone Trenner	T.B. 711923	300
Compensation for cancellation of contract with interpreter due to inability to serve notice of cancellation within required period, charged to Vote 60		
Germaine Plouvier	T.B. 711923	405
		<u>1,005</u>
INDUSTRY TRADE AND COMMERCE		
TRADE INDUSTRIAL PROGRAM		
Sundry claims under \$100		120
TOURISM PROGRAM		
Sundry claims under \$100		85
		<u>205</u>
LABOUR—Information Canada		
Beaudry, Beaudry, Sarrazin and Letellier in trust	} Department of Justice Letter dated Nov. 21/72	{ 1,000
Beaudry, Beaudry, Sarrazin and Letellier in trust		
Costs		
		<u>1,150</u>
MANPOWER AND IMMIGRATION		
Payment made in lieu of fifteen days notice on termination of personal service contract charged to Vote 5.		
William P. Fogarty Ottawa, Ontario	T. B. 713324 dated July 6, 1972	900
NATIONAL HEALTH AND WELFARE		
To settle a claim with respect to the Crown's seizure of potatoes considered to be in violation of the Food and Drugs Act and Regulations, charged to Vote 25		
W E Kroeker, A A Kroeker and Sons Limited, Outlook, Saskatchewan	T.B. 718404, March 29, 1973	31,300
PUBLIC WORKS		
Compensation for termination of lease 61095 re – White Spot Ltd., charged to Vote 10		
	T.B. Minute 714789	<u>3,000</u>
SECRETARY OF STATE		
National Film Board		
Settlement of lease on premises rented for production purposes, plus legal fees:		
Mrs. B. Aumont	Department of Justice	289
Legal fees	Letter, May 8, 1972	112
		<u>401</u>

NUGATORY PAYMENTS—Concluded

Particulars and Payee	Authority	Amount
		\$
TRANSPORTS		
To compensate Corporation of the City of Dorval for permission by the city to the independent taxi operators to do business at Montreal Int'l Airport for the period September 28, 1970 to October 1, 1971, charged to Vote 20	TB 715049 Nov. 9, 1972	7,765
To compensate Command Aviation Services Ltd. for additional building construction charges resulting in changes in permissible building height to meet Air Traffic Control line-of-sight requirements at Pitt Meadows, BC, charged to Vote 20	TB 710491 June 13, 1972	7,421
		15,186
		53,311

SECTION 34

1972-73
PUBLIC ACCOUNTS

Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Provinces

CONTENTS

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Miscellaneous Payments by Province.....	34.2
Federal-Provincial Shared-Cost Programs by Provinces.....	34.66

MISCELLANEOUS PAYMENTS BY PROVINCES

FINANCE

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES

Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority.

Subsidies to provinces (British North America Act 1867 to 1952 and other statutory authority)

Subsidies..... (10) 33,751,184

Payments of subsidies to provinces are shown in the first column of the statement following the last sub-vote of this category. Details will be found in appendix 2 to this section.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act 1972, c. 8, 1972

Payments..... (10) 1,149,802,014

Under the provisions of the Federal-Provincial Arrangements Act, the Minister of Finance was authorized, where applicable, to pay to each province a tax equalization payment, a provincial revenue stabilization payment, and a provincial tax revenue guarantee.

For the fiscal period 1972-77, the federal government undertook to pay equalization to all provinces that have a fiscal capacity deficiency (i.e. the revenue base for each revenue source is less than their share of the population). The equalization payable to such provinces is to be equivalent to the sum of the amounts derived by multiplying for each revenue source the revenue of all provinces by the aforementioned fiscal capacity indices appropriate to each revenue source. The federal government undertook for the same period to stabilize net general revenues of each province at 100% of their yield for the previous year and to pay those provinces whose income tax law and rates were converted to conform to the new federal income tax structure adopted as of January 1, 1972 the amount of any revenue loss suffered by such conversion.

A distribution by provinces appears in the second column of the statement following the last sub-vote of this category.

Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, c. 54, 1964-65, and the Federal-Provincial Fiscal Revision Act, c.26, 1964

Hospital Insurance and Diagnostic Services Act..... 39,553,940

Special welfare program comprising the Blind Persons Act, Disabled Persons Act, Unemployment Assistance Act and Canada Assistance Plan..... 197,330,809

Health grants program comprising the general health grants, disability advisory services program and blind pensioners treatment program..... 6,624

Expenditures..... 236,891,373

The Established Programs (Interim Arrangements) Act, 1964-65 stipulates that where a province that is participating in a program enumerated in schedule I of that Act, as amended, desires to have that program become a program that is to be wholly administered and financed by the province the appropriate Minister and the Minister of Finance, with the approval of the Governor in Council and notwithstanding any provision of the authorizing instrument or any regulation made thereunder or in respect thereto, may together enter into a supplementary agreement on behalf of the Government of Canada with the province for the purpose of enabling the province to assume responsibility for that program. Where a province has entered into a supplementary agreement with respect to a standing program, the Minister of Finance may pay to that province a tax equalization payment computed in accordance with section 8 in respect of a calendar year for which an additional tax abatement has been provided under this Act in respect of that province. Quebec was the only province which entered into such an agreement for the current fiscal year.

The Federal-Provincial Fiscal Revision Act, 1964, c.26, section 6, Youth Allowances Act provides that, where in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess. It also provides that, where the federal savings in respect of a province providing schooling allowance is less than the federal revenue abatement, the Minister of Finance may deduct the amount by which the federal revenue abatement exceeds the federal savings from any payment to that province. Quebec was the only province providing schooling allowances in the fiscal year 1972-73.

An amount of \$39,428,574 was recovered by an equivalent deduction from the equalization payable to Quebec in the current fiscal year under the Federal-Provincial Fiscal Arrangements Act.

Total Statutory item..... \$ 1,420,444,571

FINANCE—Continued**SUBSIDIES AND OTHER PAYMENTS TO PROVINCES—Concluded**

Payments to provincial governments under the British North America Act,
the Federal-Provincial Fiscal Arrangements Act and other statutory authority—Concluded

Province	Subsidies	Fiscal Arrangements	Established Programs (Interim Arrangements) and revisions	Total
Newfoundland.....	9,707,683	114,030,183		123,737,866
Nova Scotia.....	2,173,939	146,986,640		149,160,579
Prince Edward Island.....	658,982	25,482,649		26,141,631
New Brunswick.....	1,774,110	125,214,668		126,988,778
Quebec.....	4,484,119	463,265,042*	236,891,373	704,640,534
Ontario.....	5,504,278	7,869,500		13,373,778
Manitoba.....	2,142,182	91,352,759		93,494,941
Saskatchewan.....	2,116,369	174,687,073		176,803,442
Alberta.....	3,072,674	913,500		3,986,174
British Columbia.....	2,116,848			2,116,848
	\$33,751,184	\$1,149,802,014	\$236,891,373	\$1,420,444,571

*Payments reduced by \$39,428,574 payable under Federal-Provincial Fiscal Revision Act 1964, Youth Allowances Act.

Payments to provinces under the Public Utilities Income Tax Transfer Act, c. 43 Statutes of 1966-67. (10) 24,599,612

These payments represent 95% of the federal income tax paid by electric, gas and steam utilities and their sales to the public for their 1970 taxation years and interim payments on account of the federal income tax payable by such corporations for their 1970 and 1971 taxation years.

Details of payments by provinces and territories follow:

Province	Amount
Newfoundland.....	3,320,824
Nova Scotia.....	3,666,297
Prince Edward Island.....	1,489,318
Quebec.....	12,080,813
Ontario.....	36,028,764
Manitoba.....	1,110,501
Saskatchewan.....	119,902
Alberta.....	18,894,498
British Columbia.....	3,333,848
Northwest Territories.....	157,151
Yukon Territory.....	729,367
	\$80,931,283

FINANCE—Continued**SUBSIDIES TO PROVINCES
FOR THE FISCAL YEAR ENDED MARCH 31, 1973***Province of Newfoundland*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 522,104 (census 1971).....	417,683
Additional annual subsidy:	
Chap. 1, Statutes of 1949.....	1,100,000
Chap. 21, Statutes of 1966-67.....	8,000,000
	<u>\$9,707,683</u>

Province of Nova Scotia

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 788,960 (census 1971).....	631,168
Additional annual subsidy, Chap. 14, Statutes of 1942.....	1,300,000
Interest for one year at 5 per cent per annum on debt allowance of \$1,055,411.....	52,771
	<u>\$2,173,939</u>

Province of Prince Edward Island

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population under 150,000).....	100,000
Grant of 80 cents per head on a population of 111,641 (census 1971).....	89,313
Grant in lieu of public lands less interest on land account	5,880
Subsidy in settlement of steamship service claims.....	30,000
Additional annual subsidies and grants—	
Chap. 8, Statutes of 1887 and Chap. 192, R.S., 1927....	20,000
Chap. 42, Statutes of 1912.....	100,000
Chap. 14, Statutes of 1942.....	275,000
Interest for one year at 5 per cent per annum on debt allowance of \$775,792.....	38,789
	<u>\$ 658,982</u>

Province of New Brunswick

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population under 400,000 and 800,000)....	190,000
Grant of 80 cents per head on a population of 634,557 (census 1971).....	507,645
Subsidy in lieu of export duty on lumber.....	150,000
Additional annual subsidy, Chap. 14, Statutes 1942.....	900,000
Interest for one year at 5 per cent per annum on debt allowance of \$529,299.....	26,465
	<u>\$1,774,110</u>

Province of Quebec

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,500,000	2,000,000
Grant of 60 cents per head on the balance of population 3,527,764 (census 1971).....	2,116,658
Interest for one year at 5 per cent per annum on debt allowance of \$2,549,213.....	127,461
	<u>\$4,484,119</u>

Province of Ontario

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,500,000	2,000,000
Grant of 60 cents per head on the balance of population —5,203,106 (census 1971).....	3,121,863
Interest for one year at 5 per cent per annum on debt allowance of \$2,848,289.....	142,415
	<u>\$5,504,278</u>

Province of Manitoba

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000)	220,000
Grant of 80 cents per head on a population of 988,247 (census 1971).....	790,598
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000.....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$7,631,683.....	381,584
	<u>\$2,142,182</u>

Province of Saskatchewan

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 800,000 and 1,500,000).....	220,000
Grant of 80 cents per head on a population of 926,242 (census 1971).....	740,994
Annual subsidy in lieu of public lands on a population between 800,000 & 1,200,000.....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500.....	405,375
	<u>\$2,116,369</u>

Province of Alberta

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 1,627,874 (census 1971).....	1,302,299
Annual subsidy in lieu of public lands on a population in excess of 1,200,000.....	1,125,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500.....	405,375
	<u>\$3,072,674</u>

Province of British Columbia

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,184,621 (census 1971).....	1,747,697
Subsidy in lieu of public lands.....	100,000
Interest for one year at 5 per cent per annum on debt allowance of \$583,021.....	29,151
	<u>\$2,116,848</u>

FINANCE—Continued

SUBSIDY PAYMENTS FROM JULY 1, 1867

To close of the Fiscal Year ended March 31, 1973

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on debt allowances	Total
Newfoundland.....	4,485,000	7,974,515	75,375,000		87,834,515
Nova Scotia.....	14,940,000	43,106,709	34,626,980	5,240,762	97,914,451
Prince Edward Island.....	7,620,000	8,632,769	17,893,622	4,076,855	38,223,246
New Brunswick.....	14,300,000	33,647,664	39,030,000	2,429,769	89,407,433
Quebec.....	18,640,000	197,117,356		10,167,761	225,925,117
Ontario.....	19,040,000	232,963,512		10,440,277	262,443,789
Manitoba.....	14,730,000	42,561,013	45,019,232	28,232,399	130,542,644
Saskatchewan.....	14,076,666	43,451,783	54,312,500	27,565,500	139,406,449
Alberta.....	13,541,666	45,589,532	54,625,000	27,565,500	141,321,698
British Columbia.....	14,740,000	48,457,862	11,200,000	2,983,190	77,381,052
	\$136,113,332	\$703,502,715	\$332,082,334	\$118,702,013	\$1,290,400,394

NOTE—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payment to provinces under Federal-Provincial Taxation Agreements, payment of the transitional grant to the Province of Newfoundland, nor payment under the Newfoundland Additional Grants Act.

MUNICIPAL GRANTS

Newfoundland

Corner Brook (City).....	16,356
Corner Brook (School Tax Authority).....	12,518
Gander (Town).....	18,712
Gander School (Tax Authority).....	5,061
Gander (Reg. School Tax Authority).....	18,000
Grand Falls (Town).....	6,154
Happy Valley (School Tax Authority).....	35,000
St. John's (City).....	175,000
Grants under \$5,000.00 (14).....	17,678
	304,479

Nova Scotia

Amherst (Town).....	27,480
Annapolis County (Mun).....	29,516
Antigonish (Town).....	18,500
Antigonish (County).....	11,182
Barrington (Municipal district).....	16,162
Bridgewater (Town).....	5,435
Canso (Town).....	5,048
Cape Breton (County).....	84,285
Chester (District).....	11,967
Cumberland (County).....	15,500
Dartmouth (City).....	550,000
Glace Bay (Town).....	26,798
Halifax (City).....	2,257,257
Halifax (County).....	249,283
Inverness (County).....	18,570
Kentville (Town).....	38,424
King's County (Municipal District).....	106,770
Liverpool (Town).....	11,538
Louisbourg (Town).....	11,224
Lunenburg (Town).....	10,386
Middleton (Town).....	5,078
New Glasgow (Town).....	39,247
New Waterford (Town).....	8,263
North Sydney (Town).....	24,188
Pictou (Town).....	9,878
Port Hawkesbury (Town).....	7,380
Richmond (County).....	9,285
Shelburne (Town).....	6,290
Shelburne (District).....	7,000
Springhill (Town).....	198,809

Nova Scotia—Concluded

St-Mary's (District).....	6,916
Sydney (City).....	127,303
Sydney Mines (Town).....	5,606
Truro (Town).....	28,829
West Hants (District).....	14,605
Windsor (Town).....	6,573
Yarmouth (Town).....	27,838
Yarmouth (District).....	15,063
Grants under \$5,000.00 (22).....	53,214
	4,106,690

Prince Edward Island

Charlottetown.....	50,000
Parkdale School District No. 70.....	5,592
St Eleanors (Village).....	19,466
Summerside (Town).....	12,296
Grants under \$5,000.00 (42).....	14,526
	101,880

New Brunswick

Interim payment to province on behalf of New Brunswick municipalities in respect of year 1972.....	700,000
	700,000

Quebec

Alma (School Commission).....	7,673
Ancienne Lorette (School Commission).....	14,808
Assumption (School Commission).....	9,903
Baie Comeau (Town).....	6,709
Bedford (Protestant Regional School Board District).....	10,362
Cap-aux Meules (School Commission).....	8,776
Chambly (School District).....	12,889
Chambly (City).....	13,811
Chandler (Town).....	8,952
Chateau Quay (Town).....	8,066
Chibougamau (Town).....	13,161
Chicoutimi (City).....	21,172
Chicoutimi (Catholic School Commission).....	13,255
Coaticook (School Commission).....	8,033
Cote St-Paul (City).....	13,460
Cowansville (Town).....	54,770
Des Rivieres (School Commission).....	9,354
Dorval (City).....	1,740,125

FINANCE—Continued**MUNICIPAL GRANTS—Continued***Quebec—Continued*

Drummondville (School Commission).....	15,078
Duvernay (School Commission).....	25,176
Farnham (City).....	8,399
Forillon (School Commission).....	10,179
Granby (Town).....	22,579
Greater Hull (Protestant School District).....	7,631
Ha St-Pierre (School Commission).....	8,980
Hull (City).....	260,000
Huntingdon (Catholic School Commission).....	9,104
Jacques Cartier (Catholic School Commission).....	6,238
Joliette (City).....	6,798
Jonquiere (School Commission).....	14,756
Kirkland (Town).....	8,924
Lachine (City).....	15,298
Lacolle (School District).....	7,103
La Salle (City).....	143,202
La Sarre (School Commission).....	6,793
La Tuque (Town).....	8,526
Lauzon (School Commission).....	15,520
Laval (Town).....	250,000
Levis (Town).....	24,828
Levis (School Commission).....	24,584
L'Industrie (School Commission).....	29,784
Longueuil (Town).....	30,000
Magog (School Commission).....	9,326
Manicouagan (School District).....	27,540
Matane (School Commission).....	13,622
Morsie (Municipal Corporation).....	7,058
Montmagny (City).....	9,946
Montreal (City).....	2,862,804
Montreal-Nord (City).....	10,000
Mont Royal (Town).....	10,317
Napierville (School Commission).....	24,110
Normandin (School Commission).....	6,664
Outaouais-Hull (School Commission).....	265,000
Pointe-Claire (City).....	31,615
Quebec (Town).....	1,048,623
Rimouski (School Commission).....	14,704
Rimouski (Town).....	9,733
Rouyn (Catholic School Commission).....	13,849
St-Adolphe (Municipality).....	5,604
St-Bruno (School District).....	11,836
St-Bruno de Montarville (Town).....	5,119
St-Eustache (School Commission).....	7,710
St-Gabriel-West (Municipality).....	7,012
St-Hubert (Town).....	153,425
St-Jean sur Richelieu (School Commission).....	7,702
St-Jerome (School Commission).....	8,589
St-Lambert (Catholic School Commission).....	5,154
St-Laurent (Town).....	1,308,316
St-Luc (Coastal Town).....	10,617
St-Maurice (Upper School Commission).....	15,800
Ste-Anne-de-Bellevue (Town).....	241,439
Ste-Anne de la Pocatiere (School Commission).....	22,064
Ste-Anne des Plaines (Parish).....	23,748
Ste-Foy (Town).....	235,000
Ste-Therese (School Commission).....	72,607
Ste-Therese (City).....	7,086
Salaberry-de-Valleyfield (School Commission).....	5,670
Schefferville (School District).....	5,064
Schefferville (Town).....	5,000
Senneterre (Town).....	8,846
Senneville (Town).....	13,022
Sept-Iles (City).....	20,467
Sept-Iles (School Commission).....	51,527
Shannon (Municipal Corporation).....	10,698
Shawinigan (Catholic School Commission).....	27,796
Shawinigan (City).....	10,000
Sherbrooke (City).....	80,000
Sorel (City).....	38,319
Sorel (City School Commission).....	23,304
Terrebonne (School District).....	7,031

Quebec—Concluded

Trois-Rivieres Ouest (Town).....	86,724
Val C'Acceuil (School Commission).....	5,283
Val D'Or (Town).....	18,693
Vaudreuil (School Commission).....	6,902
Verdun (City).....	27,156
Victoriaville (School Commission).....	5,585
West Island (School Commission).....	25,376
West Island (School Commission of Beaconsfield).....	225,000
Grants under \$5,000.00 (646).....	432,431
	10,588,392

Ontario

Ajax (Town).....	6,319
Amherstburg (Town).....	15,376
Arnprior (Town).....	10,848
Aurora (Town).....	7,865
Barrie (City).....	30,464
Belleville (City).....	120,748
Black River-Matheson	16,097
Bosancquet (Township).....	7,697
Bowmanville (Town).....	9,203
Bracebridge (Town).....	9,139
Brampton (Town).....	33,191
Brantford (City).....	122,421
Brighton (Township).....	103,924
Brockville (City).....	21,589
Burlington (Town).....	110,000
Carleton Place (Town).....	5,816
Chatham (City).....	44,424
Cobourg (Town).....	15,963
Cochrane (Town).....	5,999
Colchester South (Township).....	81,389
Collingwood (Town).....	12,578
Cornwall (City).....	67,206
Delhi (Town).....	5,209
Dryden (Town).....	6,129
Dundas (Town).....	12,868
Elliott Lake (Township).....	6,965
Elmira (Township).....	5,707
Ernestown (Township).....	110,000
Essa (Township).....	118,948
Essex (Town).....	6,769
Etobicoke (Borough).....	76,390
Fort Erie (Town).....	13,253
Fort Frances (Town).....	13,511
Galt (City).....	23,233
Gananoque (Town).....	8,619
Georgetown (Town).....	5,796
Georgina (Township).....	5,617
Geraldton (Town).....	7,011
Gloucester (Township).....	328,741
Goderick (Town).....	7,801
Goulbourn (Township).....	5,132
Gravenhurst (Town).....	20,160
Grimbsy (Town).....	12,634
Guelph (City).....	65,860
Hamilton (City).....	462,789
Hawkesbury (Town).....	7,394
Huntsville (Town).....	12,614
Ingersoll (Town).....	13,836
Joffroy & Melick (Township).....	24,416
Kapuskasing (Town).....	17,027
Kenora (Town).....	31,018
Kingston (City).....	400,000
Kingston (Township).....	98,652
Kirkland Lake (Town).....	8,842
Kitchener (City).....	95,732
Lakefield (Village).....	6,967
Leamington (Town).....	12,179
Lincoln (Town).....	33,066
Lindsay (Town).....	13,531
London (City).....	1,125,000

FINANCE—Continued

MUNICIPAL GRANTS—Continued

Ontario—Continued

March (Township).....	19,082
McNab (Township).....	18,262
Middleton (Township).....	12,240
Midland (Town).....	11,432
Mississauga (Town).....	1,628,020
Murray (Township).....	6,247
Napanee (Town).....	10,293
National Defence, Ottawa (Department of).....	52,550
Nepean (Township).....	457,730
New Liskeard (Town).....	6,794
Newmarket (Town).....	13,895
Niagara Falls (City).....	43,447
Niagara-on-the-Lake (Town).....	11,569
North Bay (City).....	443,855
North Gower (Township).....	10,125
North York (Borough).....	1,281,202
Oakville (Town).....	59,257
Orillia (City).....	17,023
Oshawa (City).....	83,874
Ottawa (City).....	16,073,000
Ottawa-Carleton (Regional Mun).....	131,880
Owen Sound (City).....	41,875
Oxford-on Rideau (Township).....	5,492
Paris (Town).....	5,029
Parry Sound (Town).....	14,231
Pembroke (City).....	31,778
Perth (Town).....	10,826
Petawawa (Township).....	114,116
Petawawa (Village).....	66,628
Peterborough (City).....	120,000
Pickering (Township).....	6,300
Pittsburgh (Township).....	204,965
Port Colborne (City).....	11,297
Port Credit (Town).....	59,683
Port Hope (Town).....	8,544
Prescott (Town).....	25,334
Ramsey (Township).....	5,482
Renfrew (Town).....	10,055
Richmond Hill (Town).....	6,726
Rolph, Buchanan, Wylie & McKay (Township).....	20,216
St. Catharines (City).....	139,193
St. Mary's (Town).....	5,120
St. Thomas (City).....	37,911
St. Vincent (Township).....	63,965
Sandwich South (Township).....	42,907
Sarnia (City).....	82,397
Sault Ste-Marie (City).....	205,127
Scarborough (Borough).....	93,402
Sebastopol (Township).....	8,178
Sidney (Township).....	83,403
Simcoe (Town).....	23,211
Smith Falls (Town).....	32,931
Stratford (City).....	34,832
Sudbury (City).....	109,128
Sunnidale (Township).....	5,499
Teck (Township).....	8,368
Thorold (Town).....	19,229
Thunder Bay (City).....	189,616
Tilsonburg (Town).....	15,249
Timmins (Town).....	25,398
Toronto (City).....	2,843,543
Tossoronto (Township).....	34,314
Trenton (Town).....	15,031
Vanier (City).....	43,377
Walkerton (Town).....	8,050
Wallaceburg (Town).....	26,043
Waterloo (City).....	12,282
Welland (City).....	28,265
West Nissouri (Township).....	18,000
Whitby (Town).....	7,710
Windsor (City).....	242,578
Woodstock, (City).....	18,252

Ontario—Concluded

York (Borough).....	52,120
Grants under \$5,000.00 (322).....	481,407
	30,309,062

Manitoba

Brandon (City).....	104,304
Churchill (Local Gov't District).....	24,819
Cornwall's (Rural Municipality).....	43,116
Daly (Rural Municipality).....	35,078
Dauphin (Town).....	27,772
Emerson (Town).....	15,176
Flin Flon (City).....	17,851
Lynn Lake (Local Gov't District).....	11,274
Minnedosa (Town).....	5,326
Morden (Town).....	14,387
Portage La Prairie (City).....	19,905
Portage La Prairie (Rural Municipality).....	32,477
Rockwood (Rural Municipality).....	75,000
Selkirk (Town).....	13,652
Shoal Lake (Village).....	6,279
St Andrews (Rural Municipality).....	13,858
Stanley (Rural Municipality).....	14,064
Steinbach (Town).....	6,994
St James-Assiniboia.....	100,000
Swan River (Town).....	6,835
The Pas (Town).....	20,746
Thompson (City).....	24,132
Virden (Town).....	7,532
Winnipeg (City).....	2,750,000
Grants under \$5,000.00 (100).....	130,979
	3,521,557

Saskatchewan

Alsask (Village).....	5,810
Bayne (Rural Municipality of, No. 371).....	7,000
Buckland (Rural Municipality No. 491).....	9,416
Duck Lake (Town).....	7,264
Dundurn (Rural Municipality No. 314).....	5,256
Esterhazy (Town).....	5,818
Estevan (City).....	11,150
Fort Qu'Appelle (Town).....	50,805
Humboldt (Town).....	6,281
Indian Head (Rural Municipality, No. 156).....	14,362
Lloydminster (City).....	6,340
Meadow Lake (Town).....	5,102
Melfort (Town).....	6,078
Melville (City).....	7,128
Moose Jaw (City).....	58,428
Moose Jaw (Rural Municipality No. 161).....	11,844
North Battle Ford (City).....	30,689
Prince Albert (City).....	74,091
Prince Albert (Rural Municipality, No. 461).....	35,000
Regina (City).....	563,200
Rosetown (Town).....	5,372
Saskatoon (City).....	363,601
Star City (Rural Municipality, No. 428).....	12,669
Swift Current (Rural Municipality, No. 157).....	45,000
Swift Current (City).....	23,377
Tisdale (Town).....	11,698
Weyburn (City).....	11,213
Wreford (Rural Municipality, No. 280).....	6,140
Yorkton (City).....	30,590
Grants under \$5,000.00 (226).....	224,207
	1,654,929

Alberta

Banff (School District No. 102).....	7,907
Blairmore (Town).....	7,000
Bonnyville (Municipality District).....	165,000
Brooks (Town).....	6,975
Calgary (City).....	650,000
Camrose (City).....	12,381
Canmore (Town).....	6,409

FINANCE—Concluded**MUNICIPAL GRANTS—Concluded***Alberta—Concluded*

Cardston (Municipality District, No. 16).....	7,191
Claresholm (Town).....	6,438
Coutts (Village).....	11,193
Drumheller (City).....	200,888
Edmonton (City).....	1,000,000
Edson (Town).....	9,205
Fort MacLeod (Town).....	5,832
Grande Prairie (County).....	27,020
Grande Prairie (City).....	11,105
High Level (New Town).....	10,237
High Prairie (Town).....	14,057
Improvement District No. 1.....	6,830
Improvement District No. 17.....	13,427
Improvement District No. 18.....	10,400
Jasper (School district No. 3063).....	7,970
Lac LaBiche (Town).....	7,000
Lacombe (Town).....	8,747
Lacombe (County).....	31,447
Leduc (County, No. 25).....	200,933
Lethbridge (City).....	66,007
Lethbridge (County).....	89,186
Medicine Hat (City).....	14,000
Peace River (Town).....	11,227
Red Deer (City).....	40,046
Red Deer (County, No. 23).....	27,790
St Paul (County, No. 19).....	13,639
St Paul (Town).....	7,383
Stettler (Town).....	8,069
Sturgeon (Municipal District No. 90).....	45,622
Taber (Municipal District No. 14).....	8,076
Taber (Town).....	7,390
Vermillion (Town).....	10,392
Wainwright (Town).....	5,271
Westlock (Town).....	8,113
Wetaskiwin (City).....	7,619
Grants under \$5,000.00 (128).....	170,983
	2,986,405

British Columbia

Brocklehurst (District).....	19,343
Burnaby (District).....	65,000
Campbell River (District).....	13,025
Chilliwack (Township).....	60,000
Chilliwack (City).....	17,167
Courtenay (City).....	6,391
Cranbrook (City).....	17,090
Dawson Creek (City).....	18,372
Delta (District).....	66,634
Duncan (City).....	10,724
Esquimalt (Township).....	814,225
Fernie (City).....	7,039

British Columbia—Concluded

Fort St-John (City).....	11,420
Kamloops (City).....	44,000
Kelowna (City).....	69,026
Kent (District).....	24,258
Kimberly (City).....	11,060
Kitimat (District).....	17,280
Langley (Township).....	32,000
Lytton (Village).....	5,012
Matsqui (District).....	175,992
Mission (District).....	20,000
Nanaimo (City).....	37,295
Nelson (City).....	30,926
New Westminster (City).....	135,000
North Saanich (District).....	40,000
Oliver (Village).....	7,058
Penticton (City).....	30,502
Port Alberni (City).....	13,437
Prince George (City).....	31,258
Prince Rupert (City).....	72,506
Princeton (Village).....	9,754
Quesnel (Town).....	11,000
Revelstoke (City).....	15,265
Richmond (Township).....	969,149
Saanich (District).....	178,722
Salmon Arm (District).....	6,639
Smithers (Town).....	9,941
Surrey (District).....	59,725
Terrace (District).....	9,292
Trail (City).....	18,649
Vancouver (City).....	1,480,523
Vanderhoof (Village).....	7,349
Vernon (City).....	50,000
Victoria (City).....	200,000
White Rock (City).....	7,549
Grants under \$5,000.00 (51).....	91,093
	5,047,691

North West Territories

Fort Simpson (Hamlet).....	5,687
Fort Smith (Town).....	87,537
Hay River (Town).....	29,531
Inuvick (Town).....	50,000
Yellowknife (City).....	98,644
Grants under \$5,000.00 (1).....	2,464
	273,863

Yukon Territory

White Horse (City).....	82,050
	82,050

\$59,676,998

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

PAYMENTS TO LIEUTENANT-GOVERNORS

Name	Lieutenant-Governor of the Province of:	Salary	Cost of travelling and hospitality
The Hon E John A Harnum.....	Newfoundland	18,000	12,000
The Hon V Oland.....	Nova Scotia	18,000	12,000
The Hon J George MacKay.....	Prince Edward Island	16,000	10,000
The Hon Hédard J Robichaud.....	New Brunswick	18,000	12,000
The Hon Hugues Lapointe.....	Quebec	20,000	18,000
The Hon W Ross Macdonald.....	Ontario	20,000	18,000
The Hon W John McKeag.....	Manitoba	18,000	15,000
The Hon Dr. Stephen Worobetz.....	Saskatchewan	18,000	15,000
The Hon J W Grant MacEwan.....	Alberta	18,000	2,890
The Hon John R Nicholson.....	British Columbia	17,371	17,297
1 Apr 1972 to 18 Mar 1973			
The Hon Walter Stewart Owen.....	British Columbia	629	641
19 Mar 1973 to 31 Mar 1973			
		\$182,000	\$132,828

LABOUR

GOVERNMENT EMPLOYEES COMPENSATION

Payments of compensation respecting government employees (Chap. 134, R.S., as amended), merchant seamen (Chap. 45, statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation who incurred silicosis prior to acquisition by the Corporation.

Payments of employment injury claims for public service employees.....	(1)	\$5,317,875
Federal government's share of administration expenses of provincial boards.....	(4)	1,036,419
Merchant seamen compensation.....	(10)	15,145
		\$6,369,439

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards from funds advanced by the Federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are adjusted through the Workmen's Compensation Board of Alberta.

Details of transactions resulting in the above mentioned expenditures follow:

	Compensation payments	Federal Government's share of administration expenses	Total payments
Payments—			
Newfoundland.....	62,153	10,960	73,113
Prince Edward Island.....	40,609	3,521	44,130
Nova Scotia.....	312,316	61,726	374,042
Nova Scotia (Cape Breton Development Corp.).....	2,203,961	400,869	2,604,830
Nova Scotia (Cape Breton Development Corp. Old Silicosis).....	299,914		299,914

	Compensation payments	Federal Government's share of administration expenses	Total payments
Payment— <i>Concluded</i>			
New Brunswick.....	125,723	39,002	164,725
Quebec.....	1,482,804	251,388	1,734,192
Ontario.....	1,692,964	182,297	1,875,261
Manitoba.....	159,458	32,206	191,664
Saskatchewan.....	274,236	77,220	351,456
Alberta.....	692,501	129,755	822,256
British Columbia.....	507,937	94,053	601,990
Payments respecting locally engaged employees out- side Canada.....	553		553
	7,855,129	1,282,997	9,138,126
Less: Assessments and refunds—			
Assessments payable by Crown Agencies.....	2,097,436		2,097,436
Administration expenses from Crown Agencies.....		246,578	246,578
Claims costs recovered from Crown Agencies.....	424,903		424,903
Ordinary refund claims (net).....	14,915		14,915
	2,537,254	246,578	2,783,832
Payments—			
Supplementary compensa- tion to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school.....	15,145		15,145
	\$5,333,020	\$1,036,419	\$6,369,439

LABOUR—Concluded

STATUS OF ADVANCES,
GOVERNMENT EMPLOYEES COMPENSATION ACT

Board	Advances as at March 31, 1973	*Outstanding Charges as at March 31, 1973	Advances less Outstanding Charges as at March 31, 1973
Newfoundland.....	20,000		20,000
Prince Edward Island.....	5,000	4,762	238
Nova Scotia.....	75,000		75,000
New Brunswick.....	25,000	12,537	12,463
Quebec.....	175,000	47,651	127,349
Ontario.....	150,000	227,109	77,109 CR
Manitoba.....	25,000		25,000
Saskatchewan.....	50,000		50,000
Alberta.....	100,000		100,000
British Columbia.....	100,000		100,000
Cape Breton Development Corp. (N.S.).....	250,000		250,000
	\$975,000	\$292,059	\$682,941

*Administration expenses of Provincial Boards which have been charged to advances pending reimbursement by the department.

NOTE—Advances as at March 31, 1973 were carried forward to 1973-74 as they represented the amounts that were shown as outstanding in the books of the department.

MANPOWER AND IMMIGRATION

DEVELOPMENT AND UTILIZATION OF MANPOWER
PROGRAM

Payments to provinces for the organization and use of workers for farming and related industries.

The following payments were made on a provincial basis: Prince Edward Island \$7,374, Nova Scotia \$10,401, New Brunswick \$4,419, Quebec \$11,341, Ontario \$108,713, Manitoba \$37,044, Saskatchewan \$15,918, Alberta \$51,207, British Columbia \$3,420.

Payments in respect of labour mobility and assessment incentives.

The following payments were made on a provincial basis: Newfoundland \$17,807, Nova Scotia \$22,693, New Brunswick \$14,623, Quebec \$197,917, Ontario \$137,465, Manitoba \$11,280, Saskatchewan \$5,641, Alberta \$6,977, British Columbia \$91,199.

Payments to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.

The following payments were made on a provincial basis: Newfoundland \$699,596, Prince Edward Island \$97,101, Nova Scotia \$616,485, New Brunswick \$437,022, Quebec \$4,277,965, Ontario \$2,232,043, Manitoba \$430,524, Saskatchewan \$709,239, Alberta \$653,075, Northwest Territories \$64,222, British Columbia \$1,358,916, Yukon Territory \$23,796.

Payments under the provisions of Section 5 and Section 6 of the Adult Occupational Training Act providing training in an occupational training course.

The following payments were made on a provincial basis: Newfoundland \$6,340,219, Prince Edward Island \$2,105,827, Nova Scotia \$8,771,842, New Brunswick \$6,820,868, Quebec \$65,182,203, Ontario \$68,057,189, Manitoba \$5,888,028, Saskatchewan \$4,456,065, Alberta \$13,078,771, Northwest Territories \$684,525, British Columbia \$15,378,996, Yukon Territory \$566,252.

Payments of training allowances under Sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.

The following payments were made on a provincial basis: Newfoundland \$6,645,302, Prince Edward Island \$2,185,962, Nova Scotia \$8,066,297, New Brunswick \$7,231,765, Quebec \$46,313,399, Ontario \$43,217,157, Manitoba \$5,672,889, Saskatchewan \$5,255,968, Alberta \$9,413,920, Northwest Territories \$329,599, British Columbia \$11,541,609, Yukon Territory \$292,867.

Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act.

The following payments were made on a provincial basis: Newfoundland \$69,486, Prince Edward Island \$18,741, Nova Scotia \$279,048, New Brunswick \$211,756, Ontario \$4,242,154, Manitoba \$652,737, Saskatchewan \$785,888, Alberta \$858,454, British Columbia \$331,094.

Payments in respect of the Local Initiative Program.

The following payments were made on a regional basis: Atlantic \$36,915,137, Quebec \$82,503,391, Ontario \$29,270,028, Prairie \$25,043,064, Pacific \$21,315,071.

Payments in respect of the Training on the Job Program.

The following payments were made on a regional basis: Atlantic \$6,143,854, Quebec \$13,754,609, Ontario \$10,654,596, Prairie \$6,974,216, Pacific \$3,869,219.

NATIONAL HEALTH AND WELFARE

HEALTH INSURANCE AND RESOURCES PROGRAM

Contributions to the provinces pursuant to the Health Resources Fund Act, c. 42, 1966 (from inception)
(in thousands of dollars)

Province	Allocation under Act	Approvals	Free balance	Payments	Unliquidated approvals
	\$	\$	\$	\$	\$
Newfoundland.....	9,861	9,861		4,183*	5,678
Prince Edward Island.....	2,169	625	1,544	624*	1
Nova Scotia.....	15,109	11,160	3,949	11,144*	16
New Brunswick.....	12,327	4,085	8,242	3,850*	235
Quebec.....	115,531	48,079	67,452	42,695	5,384
Ontario.....	139,114	109,322	29,792	95,073	14,249
Manitoba.....	19,247	10,110	9,137	7,126	2,984
Saskatchewan.....	19,093	13,617	5,476	10,141	3,476
Alberta.....	29,242	26,342	2,900	19,964	6,378
British Columbia.....	37,446	35,974	1,472	10,947	25,027
Northwest Territories.....	574	119		107	12
Yukon Territory.....	287		287		
Total.....	400,000	269,294	130,706	205,854	63,440
Additional allocation to Atlantic provinces.....	25,000	19,169	5,831	10,855	8,314
For later allocation by Governor in Council.....	75,000	10,000	65,000	447	9,553
Total Fund.....	500,000	298,463	201,537	217,156	81,307

*When two or more provinces contribute from their per capita allocation of the \$400 million portion to a regional project located in one of the provinces, the federal contributions are charged against each of the contributing provinces while payment is made to the province where the project is located. The amounts shown as "payments" in the above table represent the payment allocation to the four Atlantic provinces and to the Atlantic portion of the fund.

	Allocation of payments to provinces	Payments made to provinces
	\$	\$
Newfoundland.....	4,183	6,729
Prince Edward Island.....	624	30
Nova Scotia.....	11,144	21,789
New Brunswick.....	3,850	2,555
Atlantic portion.....	10,855	
Special allocation.....	447	
Total Atlantic provinces.....	31,103	31,103

HEALTH INSURANCE AND RESOURCES PROGRAM

MEDICAL CARE ACT

(in thousands of dollars)

Provinces	Payments 1972-73	Adjustments 1971-72	Total Payments 1972-73
	\$	\$	\$
Newfoundland.....	14,289	993	15,282
Prince Edward Island.....	2,971	235	3,206
Nova Scotia.....	20,529	2,026	22,555
New Brunswick.....	16,963	1,526	18,489
Québec.....	163,927	11,294	175,221
Ontario.....	209,839	15,136	224,975
Manitoba.....	27,524	2,657	30,181
Saskatchewan.....	25,278	1,349	26,627
Alberta.....	45,026	2,978	48,004
British Columbia.....	61,072	3,638	64,710
Total provinces.....	587,418	41,832	629,250
Northwest Territories.....	1,026	41	1,067
Yukon Territory.....	486		486
Total.....	588,930	41,873	630,803

NATIONAL HEALTH AND WELFARE—Continued

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

DETAILS OF FAMILY ALLOWANCES PAYMENTS

(in thousands of dollars)

Provinces in which recipients reside	Year ended March 31, 1973			Year ended March 31, 1972			Total payments from inception
	Number of families	Number of children	Payments	Number of families	Number of children	Payments	
			\$			\$	\$
Newfoundland.....	80,818	208,470	16,906	78,708	209,340	16,946	353,502
Prince Edward Island.....	15,153	36,897	3,061	14,832	37,280	3,080	78,796
Nova Scotia.....	113,327	250,343	20,718	111,549	253,050	20,892	523,032
New Brunswick.....	90,924	212,048	17,517	89,290	214,813	17,687	455,713
Quebec.....	862,803	1,821,264	152,650	851,494	1,873,460	156,176	3,713,483
Ontario.....	1,115,575	2,402,949	190,324	1,102,786	2,382,305	191,377	3,906,731
Manitoba.....	138,731	310,729	24,434	134,680	303,199	24,748	592,240
Saskatchewan.....	123,258	283,134	23,570	123,900	294,058	24,266	641,376
Alberta.....	244,886	549,033	44,157	240,768	543,434	44,345	904,092
British Columbia.....	314,664	658,431	53,404	306,448	649,548	53,086	1,005,859
Total provinces.....	3,100,139	6,733,298	546,741	3,054,455	6,760,487	552,603	12,174,824
Northwest Territories.....	6,312	16,607	1,332	5,906	15,835	1,263	20,045
Yukon Territory.....	3,103	6,846	550	2,926	6,375	541	9,209
Total.....	3,109,554	6,756,751	548,623	3,063,287	6,782,697	554,407	12,204,078

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

DETAILS OF YOUTH ALLOWANCES PAYMENTS

(in thousands of dollars)

Province	Year ended March 31, 1973		Year ended March 31, 1972		Total payments from inception
	Number of children	Payments	Number of children	Payments	
		\$		\$	\$
Newfoundland.....	18,405	2,063	18,876	2,117	15,981
Prince Edward Island.....	3,908	450	3,953	452	3,583
Nova Scotia.....	27,605	3,205	28,010	3,256	25,106
New Brunswick.....	23,626	2,741	23,790	2,746	21,536
Ontario.....	248,745	28,778	248,194	28,856	218,570
Manitoba.....	31,972	3,699	32,702	3,800	30,001
Saskatchewan.....	32,874	3,802	34,132	3,941	31,403
Alberta.....	56,015	6,426	56,263	6,447	48,164
British Columbia.....	69,518	7,926	69,352	7,922	59,507
Total provinces.....	512,668	59,090	515,272	59,537	453,851
Northwest Territories.....	639	74	563	69	443
Yukon Territory.....	407	45	418	48	309
Total.....	513,714	59,209	516,253	59,654	454,603

NATIONAL HEALTH AND WELFARE—Continued

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

DETAILS OF FAMILY ASSISTANCE PAYMENTS

(in thousands of dollars)

Province	Year ended March 31, 1973			Year ended March 31, 1972		
	Number of families	Number of children	Payments	Number of families	Number of children	Payments
			\$			\$
Newfoundland.....	79	165	15	89	165	18
Prince Edward Island.....	19	41	3	21	33	4
Nova Scotia.....	185	414	32	152	363	33
New Brunswick.....	246	548	42	194	384	31
Quebec.....	1,193	2,419	252	1,362	2,747	290
Ontario.....	5,407	11,192	1,089	5,724	11,906	1,151
Manitoba.....	478	1,032	95	559	1,218	106
Saskatchewan.....	132	224	27	135	208	24
Alberta.....	767	1,478	142	793	1,480	159
British Columbia.....	1,912	4,407	357	1,714	4,113	361
Total provinces.....	10,418	21,920	2,054	10,743	22,617	2,177
Northwest Territories.....	4	6	1	7	10	1
Yukon Territory.....	9	17	2	6	14	2
Total.....	10,431	21,943	2,057	10,756	22,641	2,180

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

DETAILS OF OLD AGE SECURITY PAYMENTS

(in thousands of dollars)

Province	Year ended March 31, 1973		Year ended March 31, 1972		Total payments from inception
	Number of pensioners	Payments	Number of pensioners	Payments	
	\$	\$	\$	\$	
Newfoundland.....	33,441	54,475	32,672	47,183	417,552
Prince Edward Island.....	12,647	19,662	12,165	17,204	166,122
Nova Scotia.....	74,437	110,681	73,048	97,117	929,623
New Brunswick.....	56,088	84,002	54,835	73,208	691,556
Quebec.....	434,517	628,029	422,258	543,751	4,678,397
Ontario.....	664,537	881,393	648,918	775,910	7,311,104
Manitoba.....	98,868	141,268	96,982	123,494	1,185,018
Saskatchewan.....	97,358	138,945	95,316	121,949	1,189,754
Alberta.....	122,632	173,835	119,044	150,831	1,367,298
British Columbia.....	212,301	289,738	205,937	252,708	2,434,876
Total provinces.....	1,806,826	2,522,028	1,761,175	2,203,355	20,371,300
Northwest Territories.....	893	1,526	869	1,304	10,033
Yukon Territory.....	514	791	506	696	6,199
Total.....	1,808,233	2,524,345	1,762,550	2,205,355	20,387,532

See the old age security fund under the schedule, annuity, insurance and pension accounts, in volume 1 of this report.

NATIONAL HEALTH AND WELFARE—*Concluded*

FITNESS AND AMATEUR SPORTS PROGRAM

A SUMMARY OF THE EXPENDITURES
INCLUDING GRANTS AUTHORIZED BY VARIOUS
ORDERS IN COUNCIL FOLLOWS:

(in thousands of dollars)

	\$	\$
Athletic scholarships.....		1,003
Grants to agencies, organizations and sports.....		3,642
Grants to provinces—		
Newfoundland.....	69	
Prince Edward Island.....	54	
Nova Scotia.....	93	
New Brunswick.....	84	
Northwest Territories.....	65	
Yukon Territory.....	50	
	—	415
Grants to native people.....		313
Grants to sports participation Canada.....		400
Grants for installation of artificial turf.....		124
Grants to Canada summer and winter games.....		865
Sport facilities grants.....		175
Grant to administrative centre for sports and recreation.....		916
Federal services.....		366
National Advisory Council.....		29
Conferences.....		61
Miscellaneous.....		636
		8,945

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

NATIONAL WELFARE GRANTS
IMPROVEMENT OF WELFARE SERVICES
EXPENDITURES FOR YEAR ENDED MARCH 31, 1973

(in thousands of dollars)

Province	Manpower utilization and development								Total
	Welfare services plan (a)	Demonstration projects (b)	Welfare research (c)	National agency projects (general) (e)	Teaching and field instruction (d)	Welfare fellowships (e)	Demonstration (f)	National agency projects (c)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....		27							27
Prince Edward Island.....	1	79							80
Nova Scotia.....	4	262	10	4	15				295
New Brunswick.....	13	105				8			126
Quebec.....		330	174			36	27		567
Ontario.....	44	447	136	83	86	89	12	76	973
Manitoba.....		61	1		26	33	13		134
Saskatchewan.....	4	185					24		213
Alberta.....	14	126				30	17		187
British Columbia.....	9	172	35	5	27	12	9	34	303
Total provinces.....	89	1,794	356	92	154	208	102	110	2,905

(a) Require a matching contribution of provincial and/or municipal funds.

(b) By location of agency or department undertaking project. Includes 6 special short term project grants.

(c) By location of agency.

(d) By location of school of social work. Includes 3 planning and organization grants.

(e) By home address of recipients.

(f) By location of agency, department, or school of social work.

PUBLIC WORKS

VOTE 20—MARINE PROGRAM

A COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM DREDGING BY PROVINCES

	Expenditures		Revenues	
	1972-73	1971-72	1972-73	1971-72
	\$	\$	\$	\$
Newfoundland.....	623,816	630,193		
Nova Scotia.....	155,607	190,290		
Prince Edward Island.....	358,099	335,590	5,461	2,100
New Brunswick.....	236,861	207,321		
Quebec.....	574,556	613,325	9,362	351
Ontario.....	2,015	214,403		
Manitoba and Southern Saskatchewan.....	323,215	305,067	10,702	9,097
Alberta, Northern Saskatchewan and Northwest Territories.....	695,278	701,674	16,350	23,962
British Columbia and Yukon Territory.....	1,544,943	1,476,376	2,776	4,697
	4,514,390	4,674,239	44,651	40,207

MARINE PROGRAM

REPAIR AND MAINTENANCE CONTRACTS \$100,000 AND OVER

Contractor	City	Province	Project Location and Nature of Work	Contracts \$100,000 & Over			
				Amount	Fiscal Year Awarded	1972-73 Expenditures	Expenditures To Date
				\$		\$	\$
<i>New Brunswick</i> Harbour Development Ltd.....	Saint John	New Brunswick	Dredging—Courtenay Bay	368,157	1972-73	368,157	368,157
<i>Quebec</i> Moisan Construction Ltée.....	Ancienne-Lorette	Quebec	Lauzon—Repair Guide Pier	118,387	1971-72	103,983	116,984

Vote 40—Trans-Canada Highway Construction through National Parks

Estimates..... \$950,000

Expenditures..... \$292,188

Banff National Park..... \$247,817
Glacier National Park..... \$ 44,371

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER**

Location	Name or Address of Building	1972-73 Expenditures	Location	Name or Address of Building	1972-73 Expenditures
Light and Power \$11,374,958			Light and Power—Continued		
<i>Newfoundland</i>			<i>Quebec—Concluded</i>		
Corner Brook.....	Government of Canada Bldg..	7,600	Montreal.....	5655 Marseilles.....	14,962
Pleasantville.....	Government of Canada		Montreal.....	105 McGill.....	39,435
	—Building 223.....	9,200	Montreal.....	4535 Papineau.....	5,530
Pleasantville.....	—Building 303.....	6,867	Montreal.....	Postal Terminal.....	161,497
Pleasantville.....	—Building 301.....	5,262	Montreal.....	625 President-Kennedy.....	8,694
Pleasantville.....	—Building 304.....	5,934	Montreal.....	1420 Ste Catherine.....	6,909
Pleasantville.....	—Building 306.....	5,230	Montreal.....	515 Ste Catherine West.....	10,609
Pleasantville.....	—Building 308.....	11,836	Montreal.....	1441 St. Urbain.....	62,741
Pleasantville.....	—Building 815.....	6,191	Montreal.....	550 Sherbrooke West.....	15,718
Pleasantville.....	Elizabeth Avenue & Whiteway		Montreal.....	1080 University.....	24,795
	Street.....	5,514	Montreal.....	1250 University.....	14,754
Pleasantville.....	Marconi Complex.....	12,011	Montreal.....	800 Place Victoria.....	5,027
Pleasantville.....	Parker's Pond.....	8,176	Montreal North.....	11200 Pie IX.....	5,439
St. John's.....	General Post Office.....	20,090	Quebec.....	Family Allowances Henderson St.	17,027
St. John's.....	Harbours Board Building.....	6,953	Quebec.....	Unemployment Insurance	
St. John's.....	Sir Humphrey Gilbert Building.....	21,095		155 Dorchester.....	13,402
Gander.....	Government of Canada Bldg.....	6,457	Quebec.....	Post Office 3 Buade St.....	9,524
<i>Nova Scotia</i>			Quebec.....	Gare Maritime Champlain.....	19,386
Dartmouth.....	Government of Canada Bldg.....	10,283	Quebec.....	Impôt fédéral Rue Gignac.....	26,104
Halifax.....	Government of Canada Bldg.....	30,905	Quebec.....	Terminus Postal St-André and	
Halifax.....	Ralston Building.....	47,726		Ramsay.....	33,245
Halifax.....	Royal Bank Building.....	7,298	Rimouski.....	180 Cathédrale.....	6,304
Halifax.....	Sir John Thompson Bldg.....	31,135	Rivière-du-Loup.....	Post Office.....	7,525
New Glasgow.....	Government of Canada Bldg.....	10,717	Rock Island.....	Baxter Street.....	8,416
North Sydney.....	Government of Canada Bldg.....	7,433	St. Bernard de		
Sydney.....	Government of Canada Bldg.....	14,822	Lacolle.....	Post Office.....	7,178
Truro.....	Government of Canada Bldg.....	10,774	Ste Foy.....	Government of Canada Bldg.....	33,152
Yarmouth.....	Government of Canada Bldg.....	6,164	St. Hyacinthe.....	2000 Girouard.....	7,776
Kentville.....	Government of Canada Bldg.....	5,436	St. Jean.....	246-250 Champlain.....	9,617
Halifax.....	Oil Imperial Building.....	10,768	St. Jérôme.....	380 Labelle.....	8,653
<i>Prince Edward Island</i>			St. Laurent.....	665 Côte de Liesse.....	5,760
Charlottetown.....	Dominion Building.....	29,933	St. Laurent.....	3155 Côte de Liesse.....	114,916
Summerside.....	Government of Canada Bldg.....	5,755	St. Thérèse de		
<i>New Brunswick</i>			Blainville.....	Post Office.....	5,511
Black's Harbour.....	Government of Canada Bldg.....	5,301	Shawinigan.....	4 Station Street.....	12,365
Campbellton.....	Government of Canada Bldg.....	7,172	Sherbrooke.....	50 Couture.....	16,996
Fredericton.....	Government of Canada Bldg.....	16,098	Sherbrooke.....	299 Olivier.....	5,261
Fredericton.....	Post Office.....	8,157	Sorel.....	80-82 Georges.....	8,290
Moncton.....	Government of Canada Bldg.....	81,484	Thetford Mines.....	Post Office.....	5,404
Saint John.....	Customs Building.....	12,136	Trois-Rivières.....	1285 Notre Dame.....	10,514
Saint John.....	Post Office.....	29,461	Valleyfield.....	1 St. Laurent.....	9,150
Saint John.....	Sadium Building.....	6,676	Verdun.....	1035 Galt.....	5,425
<i>Quebec</i>			Westmount.....	1500 Atwater.....	23,819
Chicoutimi.....	Post Office.....	9,655	Westmount.....	4221 Ste Catherine.....	9,765
Dorval.....	Air Cargo Building.....	11,040	<i>Quebec—Capital Region</i>		
Drummondville.....	St. Jean Street.....	16,279	Hull.....	Language Centre—Bisson Street...	8,975
Granby.....	297 Main.....	11,442	Hull.....	National Printing Bureau.....	197,371
Grand'Mère.....	696 Fifth Avenue.....	5,598	Hull.....	Post Office—Main Street.....	14,649
Joliette.....	409 Notre Dame.....	8,757	Touraine.....	Executive Training Centre.....	5,502
Lachine.....	2150 St. Joseph.....	7,820	<i>Ontario—Capital Region</i>		
Laval.....	Post Terminal.....	21,748	Arnprior.....	Arnprior College.....	9,289
Lévis.....	Post Office.....	9,444	Brockville.....	Church and Beull Streets.....	6,803
Longueuil.....	860 Ste Foy.....	8,266	Cornwall.....	2nd and Sydney Streets.....	10,637
Montreal.....	740 Belair.....	12,819	Ottawa.....	"A" Building—Elgin Street.....	30,119
Montreal.....	1179 Bleury.....	7,295	Ottawa.....	Administration Building—	
Montreal.....	9275 Clark.....	10,618		588 Booth.....	20,347
Montreal.....	4944 Décarie.....	7,530	Ottawa.....	Administration and Lab—	
Montreal.....	1625 Delorimier.....	14,590		1 Blackburn.....	7,702
Montreal.....	305 Dorchester West.....	45,604	Ottawa.....	Animal Breeding—Tunney's	
				Pasture.....	9,040
			Ottawa.....	Animal Research.....	25,558

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER**

Location	Name or Address of Building	1972-73 Expenditures
\$		
Light and Power—Continued		
<i>Ontario—Capital Region—Continued</i>		
Ottawa.....	Archival Records—Tunney's Pasture.....	53,548
Ottawa.....	Atomic Energy—Tunney's Pasture.....	19,649
Ottawa.....	"B" Building—Lisgar Street.....	20,624
Ottawa.....	Besserer Building.....	22,164
Ottawa.....	Brooke Claxton Building—Tunney's Pasture.....	74,410
Ottawa.....	Cafeteria—Riverside Drive.....	11,208
Ottawa.....	Canadian Broadcasting Corp. Bronson Avenue.....	33,980
Ottawa.....	Virus Lab.—Tunney's Pasture.....	18,080
Ottawa.....	Canadian Communicable Disease.....	18,080
Ottawa.....	Canadian Exhibition Commission.....	45,321
Ottawa.....	Connaught.....	22,423
Ottawa.....	"C" Building—Driveway and Laurier.....	23,181
Ottawa.....	Central Heating Plant—Cliff Street.....	58,800
Ottawa.....	Central Pay Office Finance—Tunney's Pasture.....	50,766
Ottawa.....	Centre Block—Parliament Hill.....	72,198
Ottawa.....	Chemical and Radio Active Ores 555 Booth Street.....	39,664
Ottawa.....	Clark Memorial Centre—Riverside Drive.....	20,848
Ottawa.....	Concord.....	7,150
Ottawa.....	Confederation Bldg.—Wellington Street.....	21,212
Ottawa.....	Conference Centre—Rideau Street.....	20,189
Ottawa.....	Daly Building—McKenzie Avenue.....	16,124
Ottawa.....	Data Computer Centre—Tunney's Pasture.....	54,938
Ottawa.....	DVA Records.....	64,679
Ottawa.....	East Block—Parliament Hill.....	20,628
Ottawa.....	Engineering Research Building 94—EFC.....	6,210
Ottawa.....	Environmental Laboratory—T.P.....	26,426
Ottawa.....	External Affairs H.Q.....	103,882
Ottawa.....	Food and Drug—Tunney's Pasture.....	37,556
Ottawa.....	Forest Products Laboratory.....	30,803
Ottawa.....	Fuel Research Building—562 Booth.....	6,439
Ottawa.....	General Purpose Building—Tunney's Pasture.....	118,917
Ottawa.....	Geological Surveys—601 Booth.....	53,831
Ottawa.....	Greenhouse Headerhouse 50 A—EFC.....	11,767
Ottawa.....	Headerhouse 31 EFC.....	5,884
Ottawa.....	Heating Plant—Heron Road.....	16,155
Ottawa.....	Heating Plant—Tunney's Pasture.....	6,258
Ottawa.....	Heating Plant 78—EFC.....	6,865
Ottawa.....	Heating and Pilot Plant (1)—Corkstown Road.....	74,159
Ottawa.....	Horticultural Building (55)—EFC.....	6,865
Ottawa.....	Hunter Building—Queen Street.....	20,192
Ottawa.....	Insurance Building—Heron Road.....	13,462
Ottawa.....	Jackson Building—Bank Street.....	87,924
Ottawa.....	Justice Building—Wellington Street.....	17,178
Ottawa.....	Lampman Building—Slaters Street.....	7,542
Ottawa.....	Langevin Building—Wellington Street.....	10,468
Ottawa.....	Language School—Carson Road.....	37,394

Location	Name or Address of Building	1972-73 Expenditures
\$		
Light and Power—Continued		
<i>Ontario—Capital Region—Continued</i>		
Ottawa.....	Lorne Building—Albert Street.....	42,948
Ottawa.....	Main Dairy Cattle Barn 88—EFC.....	7,191
Ottawa.....	Mechanical Shops—556 Booth St.....	10,303
Ottawa.....	Mechanical Test Lab.—568 Booth Street.....	17,257
Ottawa.....	Mortimer Building.....	8,776
Ottawa.....	National Defence H.Q.—Laurier and Nicholas.....	224,571
Ottawa.....	National Library and Archives.....	107,868
Ottawa.....	National Museum—St. Laurent.....	20,312
Ottawa.....	National Press Building—Wellington Street.....	15,851
Ottawa.....	National Research Council—Sussex Drive.....	128,908
Ottawa.....	National Revenue Taxation—Heron Road.....	193,858
Ottawa.....	National War Museum—Sussex Drive.....	10,700
Ottawa.....	K.W. Neatby Building—EFC.....	62,106
Ottawa.....	Number 1 Supply Centre Warehouse—P.P.....	38,341
Ottawa.....	Number 2 Temporary Building—Lyon Street.....	11,818
Ottawa.....	Number 4 Temporary Building—Lyon Street.....	8,046
Ottawa.....	Number 5 Temporary Building—Preston Street.....	15,172
Ottawa.....	Number 6 Temporary Building—414 Sussex Drive.....	14,396
Ottawa.....	Number 8 Temporary Building—Preston Street.....	33,589
Ottawa.....	Number 9 Temporary Building—490 Sussex.....	76,954
Ottawa.....	Ore Minerology Building—20, 30, 30, Lydia Street.....	10,818
Ottawa.....	Ornamental Plant Laboratory.....	11,767
Ottawa.....	Pharmaceutical Lab.—T.P.....	10,431
Ottawa.....	Plant Products Building (22) EFC.....	10,787
Ottawa.....	Postal "B"—Sparks Street.....	10,183
Ottawa.....	Postal Terminal—Alta Vista.....	176,016
Ottawa.....	Post Office Purchasing—Riverside Drive.....	16,693
Ottawa.....	Post Office Workshop—Brookfield Road.....	16,155
Ottawa.....	Rouyn—McQuaig & Lockshore.....	5,529
Ottawa.....	Public Works Pumphouse—Heron Road.....	9,693
Ottawa.....	Radiation Laboratory—Riverside Dr.....	9,693
Ottawa.....	Rideau Hall—Sussex Drive.....	7,077
Ottawa.....	R.C.M.P. Headquarters.....	189,997
Ottawa.....	Saunders Building—EFC.....	6,538
Ottawa.....	Sir Alexander Campbell Building.....	51,157
Ottawa.....	Sir John Carling Building.....	94,794
Ottawa.....	Sir Leonard Tilley Building.....	46,611
Ottawa.....	Sir Charles Tupper Building.....	108,237
Ottawa.....	Standards Lab.—Tunney's Pasture.....	19,471
Ottawa.....	Statistics Canada.....	132,130
Ottawa.....	Supreme Court—Wellington Street.....	34,186
Ottawa.....	Surveys & Mapping—615 Booth.....	92,484
Ottawa.....	Testing Labs.—Riverside Drive.....	19,925

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER**

Location	Name or Address of Building	1972-73 Expenditures	Location	Name or Address of Building	1972-73 Expenditures
Light and Power—Continued			Light and Power—Continued		
<i>Ontario—Capital Region—Concluded</i>			<i>Ontario—Southern Region—Concluded</i>		
Ottawa.....	Veterans Affairs Records— Tunney's Pasture.....	39,945	Galt.....	33 Water Street North.....	5,502
Ottawa.....	Veterans Memorial (East).....	39,945	Guelph.....	75 Farquhar Street.....	6,603
Ottawa.....	Victoria Museum—McLeod Street.....	8,747	Guelph.....	138 Wyndham Street.....	6,272
Ottawa.....	Virology Lab. Greenhouse 73— EFC.....	6,939	Kitchener.....	15 Duke Street.....	5,984
Ottawa.....	Virus Lab.—Tunney's Pasture.....	18,080	Kitchener.....	44 Gaukel Street.....	10,228
Ottawa.....	Warner (bldg.) 2464 Sheffield.....	29,824	Kitchener.....	National Revenue.....	15,901
Ottawa.....	West Block—Parliament Hill.....	36,099	London.....	Dominion Building.....	9,896
Ottawa.....	West Memorial—344 Wellington.....	33,647	London.....	Link Building.....	7,043
Pembroke.....	Pembroke and McKay Streets.....	6,159	London.....	Postal Terminal "A".....	32,404
<i>Ontario—Northern Region</i>			London.....	Westmount Building.....	9,715
Kenora.....	Government of Canada Bldg.....	9,750	Niagara Falls.....	Government of Canada Bldg.....	8,999
North Bay.....	Government of Canada Bldg.....	19,690	St. Catharines.....	Government of Canada Bldg.....	23,016
Sault Ste. Marie.....	Government of Canada Bldg.....	7,340	St. Thomas.....	Government of Canada Bldg.....	6,912
Sudbury.....	Government of Canada Bldg.....	14,824	Sarnia.....	Government of Canada Bldg.....	17,732
Sudbury.....	Mail Processing Unit.....	15,781	Stratford.....	Government of Canada Bldg.....	7,417
Thunder Bay.....	"F" Building—North Archibald Street.....	15,427	Wallaceburg.....	Government of Canada Bldg.....	6,553
Thunder Bay.....	Government of Canada Bldg. South Syndicate Street.....	5,002	Waterloo.....	Government of Canada Bldg.....	5,607
Thunder Bay.....	"F" Revenue Building—201 North May Street.....	5,287	Welland.....	26 Division Street.....	5,856
Thunder Bay.....	"P" Building—33 Court Street.....	10,292	Windsor.....	Government of Canada Bldg.....	26,628
<i>Ontario—Central Region</i>			Windsor.....	U.I.C. Building.....	8,124
Belleville.....	Pinnacle and Station Street.....	17,620	Windsor.....	1100 University Avenue.....	6,378
Brampton.....	56-58 Queen Street.....	6,013	Woodstock.....	Government of Canada Bldg.....	6,447
Burlington.....	Brant Street.....	11,640	<i>Manitoba</i>		
Don Mills.....	789 Don Mills Road.....	26,631	Brandon.....	Government of Canada Bldg.....	14,665
Don Mills.....	220 Lesmill Road.....	8,598	Fort Churchill.....	Government of Canada Buildings	399,386
Don Mills.....	169 The Donway West.....	16,322	Portage la Prairie.....	Government of Canada Bldg.....	6,049
Downsview.....	4905 Dufferin Street.....	166,153	Winnipeg.....	Commercial Building.....	8,222
Downsview.....	2800 Keele Street.....	6,150	Winnipeg.....	Fairbanks Morse Building.....	7,937
Hamilton.....	10 John Street.....	28,886	Winnipeg.....	General Post Office.....	76,699
Hamilton.....	150 Main Street.....	44,669	Winnipeg.....	Government of Canada Bldg.....	30,994
Kingston.....	Bagot & Clarence.....	16,762	Winnipeg.....	Income Tax Building.....	32,655
Malton.....	Airport Building T.72.....	7,291	Winnipeg.....	MacDonald Building.....	28,446
Mississauga.....	1191 Cawthra Road.....	20,709	<i>Saskatchewan</i>		
Oakville.....	197 Church Street.....	7,149	Moose Jaw.....	Government of Canada Bldg.....	13,918
Oshawa.....	47 Simcoe Street.....	10,190	Prince Albert.....	Government of Canada Bldg.....	10,709
Peterborough.....	201 Charlotte Street.....	12,739	Regina.....	Government of Canada Bldg.....	5,300
Port Credit.....	31 Lakeshore Road East.....	5,471	Regina.....	New Post Office.....	53,754
Rexdale.....	2110 Kipling Avenue North.....	7,514	Regina.....	Income Tax Bldg.....	10,699
Scarborough.....	280 Progress Avenue.....	24,463	Regina.....	Motherwell Bldg.....	12,483
Toronto.....	50 Charles Street.....	7,288	Saskatoon.....	New Post Office.....	28,459
Toronto.....	City Delivery Building.....	58,525	Saskatoon.....	London Bldg.....	5,247
Toronto.....	1-21 Front Street.....	44,535	Saskatoon.....	Government of Canada Bldg.....	21,443
Toronto.....	20 Holly Street.....	10,144	Swift Current.....	Government of Canada Bldg.....	15,717
Toronto.....	338 Keele Street.....	7,499	Yorkton.....	Government of Canada Bldg.....	9,219
Toronto.....	429 Lakeshore Blvd. W.....	12,220	<i>Alberta</i>		
Toronto.....	Mackenzie Building.....	116,817	Calgary.....	Customs Building.....	14,068
Toronto.....	Meighen Building.....	131,599	Calgary.....	Postal Terminal.....	21,607
Toronto.....	Mulock Building.....	40,715	Calgary.....	Government of Canada Bldg.....	18,249
Toronto.....	"Terminal A".....	58,609	Calgary.....	Sam Livingston Building.....	11,929
Toronto.....	Toronto Dominion Centre.....	30,779	Edmonton.....	Government of Canada Bldg.....	33,446
Toronto.....	480 University Avenue.....	25,365	Edmonton.....	R.C.M.P. Building.....	29,229
Weston.....	2050 Weston Road.....	5,425	Edmonton.....	Sir Alexander Mackenzie Building	68,936
Willowdale.....	5170 Yonge Street.....	8,113	Edmonton.....	U.I.C. Building.....	11,784
<i>Ontario—Southern Region</i>			Lethbridge.....	Government of Canada Bldg.....	10,467
Brantford.....	Government of Canada Bldg.....	14,430	Medicine Hat.....	Government of Canada Bldg.....	6,643
Chatham.....	Government of Canada Bldg.....	13,550	Red Deer.....	Government of Canada Bldg.....	8,732
<i>Northwest Territories</i>			<i>Northwest Territories</i>		
			Hay River.....	Government of Canada Bldg.....	5,592

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER**

Location	Name or Address of Building	1972-73 Expenditures	Location	Name or Address of Building	1972-73 Expenditures
Light and Power—Concluded			Snow Removal \$624,183		
<i>British Columbia</i>			<i>Newfoundland</i>		
Chilliwack.....	Government of Canada Bldg.....	7,074	St. John's.....	Pleasantville Various Bldg.....	50,839
Cranbrook.....	Government of Canada Bldg.....	6,977	St. John's.....	Parker's Pond (R.C.A.F.).....	7,524
Dawson Creek.....	Government of Canada Bldg.....	5,157	<i>Quebec</i>		
Douglas.....	C & I—R.R. 2 Whiterock.....	7,202	Armstrong.....	Customs & Excise.....	7,000
Kamloops.....	Government of Canada Bldg.....	15,600	Blackpool.....	Customs Building.....	20,000
Kelowna.....	Government of Canada Bldg.....	12,578	Laval.....	Postal Terminal.....	6,995
Kelowna.....	Postal Terminal.....	6,954	Montreal.....	Various Buildings.....	17,608
Kitimat.....	Government of Canada Bldg.....	5,057	Quebec.....	Various Buildings.....	13,980
Nanaimo.....	Government of Canada Bldg.....	11,335	St-Laurent.....	National Film Board.....	9,487
Nelson.....	Government of Canada Bldg.....	14,565	<i>Ontario</i>		
New			Downsview.....	4905 Dufferin Street.....	28,277
Westminster.....	Government of Canada Bldg.....	41,481	Scarborough.....	280 Progress Avenue.....	21,035
North Surrey.....	Government of Canada Bldg.....	7,913	Scarborough.....	155 Midwest Road.....	5,182
Penticton.....	Government of Canada Bldg.....	10,997	Steam \$588,697		
Port Alberni.....	Government of Canada Bldg.....	5,241	<i>Newfoundland</i>		
Prince George.....	Government of Canada Bldg.....	9,220	St. John's.....	900 Block—Pleasantville.....	25,879
Prince Rupert.....	Government of Canada Bldg.....	8,462	<i>Quebec</i>		
Quesnel.....	Government of Canada Bldg.....	6,519	Montreal.....	1080 University.....	42,817
Revelstoke.....	Government of Canada Bldg.....	8,698	Quebec.....	Citadelle.....	9,661
Terrace.....	Government of Canada Bldg.....	6,186	<i>Ontario</i>		
Trail.....	Government of Canada Bldg.....	5,448	London.....	457 Richmond Street.....	25,707
Vancouver.....	Alvin Building.....	15,046	London.....	217 York Street.....	34,125
Vancouver.....	Begg Building.....	34,090	Toronto.....	City Delivery Building.....	51,390
Vancouver.....	Burnaby—Public Archives.....	6,395	Toronto.....	Dominion Public Building.....	43,224
Vancouver.....	Custom House.....	38,879	Toronto.....	Postal Terminal "A".....	60,741
Vancouver.....	Government of Canada Bldg.....	39,376	Toronto.....	Union Station Sub Track.....	6,967
Vancouver.....	G.P.O.—349 W. Georgia Street.....	168,654	<i>Manitoba</i>		
Vancouver.....	Harry Stevens Building—Postal Station "C".....	9,976	Winnipeg.....	Customs Exam Warehouse.....	10,091
Vancouver.....	Postal Station "D"—2405 Pine Street.....	5,795	Winnipeg.....	General Post Office Bldg.—266 Graham Avenue.....	127,730
Vancouver.....	Postal Station "F"—2160 Commercial.....	5,063	Winnipeg.....	Government of Canada Bldg.—269 Main Street.....	15,178
Vernon.....	Government of Canada Bldg.....	9,029	<i>British Columbia</i>		
Victoria.....	Custom Building.....	19,570	Vancouver.....	Custom House—1001 W. Pender Street.....	19,717
Victoria.....	Government of Canada Bldg.—1415 Vancouver.....	14,501	Vancouver.....	Government of Canada Bldg.—325 Granville Street.....	19,564
Victoria.....	Government of Canada Bldg.—Government & Yeates.....	37,890	Vancouver.....	General Post Office Bldg.—349 W. Georgia Street.....	44,751
<i>Yukon</i>			Water and Water Rates \$1,527,464		
Whitehorse.....	Government of Canada Bldg.....	37,915	<i>New Brunswick</i>		
Whitehorse.....	Takhini Area PMQ's.....	13,145	Moncton.....	Government of Canada Bldg.....	5,449
Whitehorse.....	Takhini Area—Misc. Buildings.....	40,233	<i>Quebec</i>		
<i>England</i>			Montreal.....	Montreal Various Buildings.....	16,360
London.....	Canada House.....	14,820	Quebec.....	Quebec Various Buildings.....	10,938
London.....	Macdonald House.....	19,519	<i>Ontario—Capital Region</i>		
Garbage Removal \$319,972			Ottawa.....	615 Booth Street.....	7,998
<i>Quebec</i>			<i>Ontario</i>		
Montreal.....	Montreal Various Buildings.....	16,360	Toronto.....	Postal Terminal "A".....	11,140
Quebec.....	Quebec Various Buildings.....	10,938	<i>Manitoba</i>		
<i>Ontario—Capital Region</i>			Churchill.....	Fort Churchill.....	16,275
Ottawa.....	615 Booth Street.....	7,998	Winnipeg.....	Government of Canada.....	7,062
<i>Ontario</i>			<i>Water and Water Rates \$1,527,464</i>		
Toronto.....	Postal Terminal "A".....	11,140	<i>New Brunswick</i>		
<i>Manitoba</i>			Moncton.....	Government of Canada Bldg.....	5,449
Churchill.....	Fort Churchill.....	16,275	<i>Quebec</i>		
Winnipeg.....	Government of Canada.....	7,062	Montreal.....	305 Dorchester West.....	6,588
<i>Water and Water Rates \$1,527,464</i>			Montreal.....	715 Peel.....	13,427
<i>New Brunswick</i>			Montreal.....	500 Place d'Armes.....	8,351
Moncton.....	Government of Canada Bldg.....	5,449	Montreal.....	550 Sherbrooke West.....	36,798
<i>Quebec</i>			Montreal.....	2120 Sherbrooke East.....	17,772
Montreal.....	305 Dorchester West.....	6,588	Montreal.....	1080 University.....	5,433
Montreal.....	715 Peel.....	13,427	Quebec.....	Various Buildings.....	9,268
Montreal.....	500 Place d'Armes.....	8,351	St-Laurent.....	3255 Côte de Liesse.....	26,236
Montreal.....	550 Sherbrooke West.....	36,798	Westmount.....	1500 Atwater.....	35,507
Montreal.....	2120 Sherbrooke East.....	17,772			
Montreal.....	1080 University.....	5,433			
Quebec.....	Various Buildings.....	9,268			
St-Laurent.....	3255 Côte de Liesse.....	26,236			
Westmount.....	1500 Atwater.....	35,507			

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER**

Location	Name or Address of Building	1972-73 Expenditures	Location	Name or Address of Building	1972-73 Expenditures
Water and Water Rates—Continued			Water and Water Rates—Concluded		
<i>Quebec—Capital Region</i>			<i>Ontario—Capital Region—Concluded</i>		
Hull.....	Language Centre Bisson Street.....	11,700	Ottawa.....	Statistics Canada—Tunney's Pasture.....	21,723
Hull.....	National Printing Bureau.....	21,318	Ottawa.....	Surveys & Mapping—615 Booth Street.....	12,522
<i>Ontario—Capital Region</i>			Ottawa.....	Veterans Affairs Record.....	11,215
Arnprior.....	Arnprior College.....	9,209	Ottawa.....	Veterans Memorial (East).....	13,142
Ottawa.....	"A" Building.....	8,588	<i>Ontario</i>		
Ottawa.....	Administration—588 Booth St.....	21,621	Downsview.....	4905 Dufferin Street.....	5,059
Ottawa.....	Animal Breeding.....	10,364	Mississauga.....	1191 Cawthra Road.....	6,370
Ottawa.....	Atomic Energy.....	13,204	Toronto.....	Dominion Public Building.....	5,976
Ottawa.....	Brooke Claxton Building.....	18,456	Toronto.....	Mackenzie Building.....	7,927
Ottawa.....	"C" Building.....	5,107	Toronto.....	Meighen Building.....	7,844
Ottawa.....	Central Pay Office—Tunney's Pasture.....	7,099	Toronto.....	Terminal "A".....	12,762
Ottawa.....	Centre Block.....	11,885	<i>Manitoba</i>		
Ottawa.....	Chemical Radioactive Ores.....	11,676	Winnipeg.....	Fairbanks Morse Bldg.....	8,982
Ottawa.....	Confederation Building.....	8,922	Winnipeg.....	Government of Canada Bldg.—269 Main Street.....	6,110
Ottawa.....	Data Computer Centre—Tunney's Pasture.....	9,086	Winnipeg.....	General Post Office Bldg.....	8,849
Ottawa.....	External Affairs—H.Q.....	5,681	Winnipeg.....	MacDonald Building.....	5,456
Ottawa.....	Food and Drugs—Tunney's Pasture.....	5,821	<i>Alberta</i>		
Ottawa.....	Forest Products Laboratory.....	14,361	Edmonton.....	Government of Canada Bldg.—99th Avenue 107th Street.....	31,312
Ottawa.....	General Purpose Building.....	19,025	<i>British Columbia</i>		
Ottawa.....	Heating Plant—Tunney's Pasture.....	12,351	Fort Nelson.....	Married Quarters.....	6,600
Ottawa.....	Heating Plant—78 Experimental Farm.....	14,762	<i>England</i>		
Ottawa.....	Heating Plant—Heron Road.....	17,289	London.....	Macdonald House.....	7,283
Ottawa.....	Jackson Building.....	5,723	Rental and Maintenance of Sound Equipment		
Ottawa.....	Mechanical Test Laboratory.....	16,730	<i>Capital Region</i>		
Ottawa.....	National Library and Archives.....	6,238	Ottawa.....	House of Commons and Senate under Agreement Bell Canada was paid.....	6,756
Ottawa.....	National Research Council.....	45,592		Under Agreement Hermes Electronics was paid.....	7,513
Ottawa.....	National Revenue Taxation.....	12,288			
Ottawa.....	K. W. Neatby Building.....	51,792			
Ottawa.....	Number 5 Temporary Building.....	5,988			
Ottawa.....	Number 8 Temporary Building.....	7,015			
Ottawa.....	Physical Metallurgy Labs.....	16,727			
Ottawa.....	Postal Terminal—Alta Vista.....	8,983			
Ottawa.....	Public Works Testing Laboratory.....	7,952			
Ottawa.....	Royal Canadian Mint.....	24,104			
Ottawa.....	R.C.M.P. Headquarters.....	19,015			
Ottawa.....	Sir Charles Tupper Building.....	6,916			
Ottawa.....	Sir John Carling Building.....	15,237			14,269

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

MATERIALS AND SUPPLIES

Provinces	Flags and Decorations	Petroleum Products	Fuel Oil	Office Machines and Equipment	Caretaking Supplies	Electric Fixtures	Fluorescent Tubes Light Bulbs	House Furnishings
	\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	31	14,524	224,325	415	28,430	27,031	36	2,317
Nova Scotia.....	1,861	972	107,429	51	39,642	4,842	9,603	
New Brunswick.....	2,375	7,709	104,686	537	28,791	610	5,979	285
Prince Edward Island.....	974	1,407	34,412	63	3,687	1,579	741	6,644
Quebec.....	4,439	48,431	547,984	2,274	112,040	78,637	65,138	2,085
Ontario—Capital Region.....	14,574	13,576	1,358,624	8,696	165,880	125,195	70,527	7,026
Ontario.....	7,651	3,879	263,282	1,085	129,913	43,299	58,753	1,362
Manitoba.....	1,722	130,841	1,279,385	540	34,957	22,733	21,051	201
Saskatchewan.....	3,013	2,011	16,134	383	22,825	1,011	7,181	
Alberta.....	707	26,584	129,192	305	42,683	3,815	17,426	4,656
British Columbia.....	817	49,903	73,076	509	30,742	20,151	16,214	
Yukon Territory.....		39,170	122,731	31	8,012	12,447	1,265	4,509
London, England.....	426	284	19,037	139	1,301	7,273	3,280	17,071

ACCOMMODATION PROGRAM

PURCHASED REPAIR AND UPKEEP OF BUILDINGS

Location	Name or Address of Building	Contractor	Nature of Work	Contracts \$100,000 and Over			
				Amount	Fiscal Year Awarded	1972-73 Expenditures	Expenditure To Date
				\$		\$	\$
<i>Quebec</i>							
Montreal	Centre Information Canada 640 Ste-Catherine W.	BCG Construction	Modifications	249,140	1972-73	249,140	249,140(f)
Montreal	Place de la Justice	Ministère des Travaux Publics Province de Québec	Modifications	206,987	1972-73	206,987	206,987(f)
Montreal	St-Michel Post Office	Mr. Ralf Lazar & Mrs. Annie Smith	Modifications	234,889	1972-73	62,589	62,589
<i>Ontario—Capital Region</i>							
Ottawa	810 Belfast Road	Jarvis Freedman	Renovations	257,400	1972-73	257,400	257,400(f)
Ottawa	Lord Elgin Plaza	Ottawa Elgin Investments	Air Conditioning	298,000	1972-73	298,000	298,000(f)
Ottawa	Place Vanier	Bona Building Management	Alterations	123,385	1972-73	123,385	123,385(f)
Ottawa	Sir Guy Carleton	One Sixty One Realty	Alterations	390,062	1972-73	390,062	390,062(f)
Ottawa	Warner Building	Warner (Ottawa) Realty	Alterations	1,197,126	1971-72	29,536	1,197,126(f)
<i>Ontario</i>							
Guelph	Ignatius College	Wm Parker Construction Limited	Alterations to Ignatius College	221,763	1971-72	9,935	221,763(f)*
Toronto	Toronto Dominion Centre	Centre Leaseholds Improvements Ltd.	Alterations M.O.T. 7th, 8th, & 20th Floors	175,643	1972-73	175,643	175,643(f)
Toronto	221 Yonge Street	Adams Furniture Co. Ltd.	Alterations— Book Store	157,642	1971-72	117,642	157,642(f)
<i>Manitoba</i>							
Winnipeg	General Post Office Bldg. 266 Graham Avenue	Len's Drilling	Floor Sealing	116,922	1972-73	116,922	116,922

*Amends reporting in 1971-72 Public Accounts.

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****PURCHASED REPAIR AND UPKEEP OF BUILDING—Concluded**

Location	Name or Address of Building	Contractor	Nature of Work	Contracts \$100,000 and Over		1972-73 Expenditures	Expenditures To Date
				Amount	Fiscal Year Awarded		
				\$		\$	\$
<i>British Columbia</i>							
Vancouver	680 Robson Street	Aspen Construction Ltd.	Demolition & Renovations of Interior	186,119	1972-73	179,179	179,179
<i>New York</i>							
New York, USA	Standard Oil Bldg., 1251 Ave. of the Americas	External Affairs Department (Standard Oil Co. of New Jersey Ltd.)	Renovations to the Sixteenth Floor of the Standard Oil Bldg.—for National Film Board	175,000	1972-73	135,791	135,791

TRANSPORTATION AND OTHER ENGINEERING PROGRAM**REPAIR AND MAINTENANCE CONTRACTS \$100,000 AND OVER**

Contractor	City	Province	Project Location and Nature of Work	Contracts \$100,000 and Over		1972-73 Expenditures	Expenditures To Date
				Amount	Fiscal Year Awarded		
				\$		\$	\$
<i>Alaska Highway</i>							
<i>British Columbia</i>							
Don Gordon, Cantlon & Parker Construction Ltd.	Fort Nelson	British Columbia	Mile 281-350—Surfacing	535,418	1971-72	535,418	535,418(f)
Don Gordon, Cantlon & Parker Construction Ltd.	Fort Nelson	British Columbia	Mile 496-626.6—Maintenance	1,505,080	1970-71	532,402	1,034,606
B.G. Linton Construction	Courtenay	British Columbia	Mile 83.6-300—Maintenance	2,716,368	1971-72	981,751	981,751
Twin Bridges Gravel Ltd.	Edmonton	Alberta	Mile 231-281—Surfacing	401,551	1971-72	401,551	401,551(f)
Wedhorn Ventures Ltd.	Fort Nelson	British Columbia	Mile 300-496—Maintenance	2,802,709	1969-70	1,015,437	2,802,710(f)
<i>Yukon Territory</i>							
Government of Yukon Territory	Whitehorse	Yukon	West of Mile 626.6—Maintenance			*3,409,103	3,409,103
E. Lobe Contracting Ltd.	Whitehorse	Yukon	Mile 705-785—Surfacing	460,816	1971-72	460,816	460,816(f)
E. Lobe Contracting Ltd.	Whitehorse	Yukon	Mile 1049-1140—Surfacing	538,358	1971-72	324,220	324,220

*As per agreement between D.P.W. and Yukon Government.
Expenditure subject to annual audit.

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1972-73 Expenditures To Date
			Amount	Fiscal Year Awarded	
			\$		\$
<i>Newfoundland</i>					
Bay Roberts.....	Government of Canada Bldg.	Wally Millmna Cleaners			3,600
Bell Island.....	Government of Canada Bldg.	Wally Millman Cleaners			3,600
Burgeo.....	Government of Canada Bldg.	A. G. Durnford			4,050
Burin.....	Government of Canada Bldg.	Harvey Collins			2,450
Carbonear.....	Government of Canada Bldg.	Wally Millman Cleaners			3,171
Catalina.....	Government of Canada Bldg.	Eugene Dalton			3,000
Deer Lake.....	Government of Canada Bldg.	Johnston Cleaners Ltd.			2,545
Harbour Grace.....	Government of Canada Bldg.	Ross Bray			3,300
Marystown.....	Government of Canada Bldg.	Wally Millman Cleaners			3,321
Stephenville.....	Government of Canada Bldg.	Jet Janitor Services Ltd.			2,269
St. John's.....	393 Water Street (Dockyard)	Johnston Cleaners Ltd.			9,379
St. John's.....	Marshall Building	Skinner's Enterprises Limited			3,996
St. John's.....	Government of Canada —Building 102, Pleasantville	Harold Whittle Painting Contractor Ltd.			8,580
St. John's.....	—Building 223, Pleasantville	Harold Whittle Painting Contractor Ltd.			8,580
St. John's.....	—Building 302, Pleasantville	Dustbane Enterprises Limited			10,656
St. John's.....	—Building 303, Pleasantville	Dustbane Enterprises Limited			9,144
St. John's.....	—Building 304, Pleasantville	Dustbane Enterprises Limited			9,144
St. John's.....	Drillhall, Pleasantville	Dustbane Enterprises Limited			2,292
St. John's.....	Government of Canada —Building 306, Pleasantville	Harold Whittle Painting Contractor Ltd.			9,427
St. John's.....	—Building 311, Pleasantville	Harold Whittle Painting Contractor Ltd.			5,940
St. John's.....	—Building 312, Pleasantville	Harold Whittle Painting Contractor Ltd.			5,940
St. John's.....	—Building 806, Pleasantville	Harold Whittle Painting Contractor Ltd.			6,380
St. John's.....	—Building 815, Pleasantville	Harold Whittle Painting Contractor Ltd.			4,680
St. John's.....	—Bldgs. 202, 205, 206 (Marconi Complex, Pleasantville)	Harold Whittle Painting Contractor Ltd.			3,850
<i>Nova Scotia</i>					
Annapolis Royal.....	Government of Canada Bldg.	Harry Lingley			2,880
Antigonish.....	Government of Canada Bldg.	Jet Janitor Service			17,875
Canso.....	Government of Canada Bldg.	Thomas Fanning			2,400
Dartmouth.....	K-Mart Postal Station	Gerald M. Provost			4,128
Halifax.....	Armdale Post Office	Doug Walker Cleaning			5,288
Halifax.....	North Postal Station	O'Conner's Cleaning Service			3,180
Halifax.....	Pier 21	O'Conner's Cleaning Service			2,940
Halifax.....	Queen's Printer	Modern Building Cleaning			7,209
Halifax.....	Government of Canada Bldg. Sir John Thompson Bldg. Ralston Building	Streakless Window Services Limited			10,125
Halifax.....	Sit John Thompson Bldg.	Doug Walker's Cleaning			31,500
Halifax.....	South Postal Station	O'Conner's Cleaning Service			3,360
Kingston.....	Government of Canada Bldg.	Gordon Saltzman			3,480
Lockeport.....	Government of Canada Bldg.	Russell J. Scott			3,600
Mahone Bay.....	Government of Canada Bldg.	Walton L. Nauss			2,520
Middleton.....	Government of Canada Bldg.	Roland S. Vidito			7,028
Mulgrave.....	Government of Canada Bldg.	Gordon McCall			2,435
Port Hawkesbury.....	Government of Canada Bldg.	Barbara L. LeLacheur			2,749
Sydney.....	Government of Canada Bldgs.	Sparkey's Window Cleaning			8,170
Sydney.....	Old Naval Base	Allied Aviation			8,216

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over	1972-73 Expenditures To Date	Expenditures
			Amount		
			\$	\$	\$
<i>Nova Scotia—Concluded</i>					
Sherbrooke.....	Government of Canada Bldg.	William Sears		2,200	
Trenton.....	Government of Canada Bldg.	Bill Martell		2,100	
New Glasgow.....	Government of Canada Bldg.	John Andrews		2,200	
<i>New Brunswick</i>					
Black's Harbour.....	Government of Canada Bldg.	Walter Spear		3,680	
Dalhousie.....	Government of Canada Bldg.	Brian Letourneau		6,986	
East Florenceville.....	Government of Canada Bldg.	Benjamin & Myrtle Ogden		2,750	
Fredericton.....	Eastern Canada Building	Capital Window Cleaners		2,340	
Fredericton.....	Waggoner's Lane	F. J. Wilkins		3,936	
Milltown.....	Post Office	Hazen C. Johnson		2,400	
Moncton.....	Government of Canada Bldg.	Moncton Janitor Service		2,348	
Moncton.....	Terminal Building	Moncton Janitor Service		2,040	
North Head.....	Government of Canada Bldg.	Lewis Taylor		3,600	
Rothsay.....	Post Office	W. E. Hurley		2,496	
Saint John.....	Postal Station "B"	Able Window-Shine Limited		5,280	
Saint John.....	Government of Canada Bldgs.	Gold Star Window Cleaning Company		2,457	
Saint John.....	Crosby Building	J. & J. Janitor Service		2,500	
<i>Quebec</i>					
Amqui.....	Government of Canada Bldg.	Corporation Sanibec		2,827	
Armstrong.....	Customs Building	C. Net Enrg.		5,526	
Baie Comeau.....	Government of Canada Bldg.	Service d'entretien "C.D.J."		6,567	
Baie Comeau.....	Government of Canada Bldg.	Service d'entretien "C.D.J." Inc.		4,140	
Baie St. Paul.....	Post Office	Thomas Tremblay		2,600	
Beauceville Est.....	Government of Canada Bldg.	Denis Bernard		2,099	
Beebe.....	Customs Building	Gérard Corriveau		2,696	
Beloil.....	Post Office	André Gauthier		3,192	
Berthierville.....	510 Frontenac	Sanibec Corpration		3,975	
Bonaventure.....	Post Office	Edouard Bernard		2,496	
Chambly.....	Grand Boulevard	Windsor Building Service		4,375	
Chateauguay.....	Post Office	Mr. Lionel Robert		3,167	
Chibougamau.....	Post Office	Hervé Marcotte		3,540	
Cowansville.....	Post Office	Jean-Paul Larochelle Inc.		11,375	
Dolbeau.....	Government of Canada Bldg.	Yves Cantin		9,350	
Dorion.....	Post Office	Windsor Building Service		3,550	
Dorval.....	Post Office	Allied Building Cleaners		20,625	
Dorval.....	Terminus Aviation Building	Windsor Building Service		3,425	
Forestville.....	Government of Canada Bldg.	Charles Roy		2,875	
Freighsburg.....	Customs Building	René Deragon		2,400	
Gaspé Sud.....	Government of Canada Bldg.	Camille Hudon a/s Caisse Pop. de Gaspé		8,750	
Hauterive.....	Government of Canada Bldg.	Service d'entretien "C.D.J." Inc.		7,680	
Joliette.....	Armoury	Société Lavage Général		4,740	
Lafèche.....	3875 Grande Allée	Allied Building Cleaners		2,900	
La Pocatière.....	Government of Canada Bldg.	Mr. Roger Drapeau		2,100	
La Prairie.....	550 Ste Elizabeth	Honoré Morin		4,000	
Laval.....	157 Des Prairies	Windsor Building Service		6,334	
Laval.....	Postal Terminal	Allied Building Cleaners		8,810	
Laval.....	Postal Terminal	Compagnie d'Entretien & Sécurité		8,518	
Louiseville.....	760 Notre Dame	Armand Noel		4,825	
Marieville.....	Post Office	J. Maurice Martel		3,836	
Mercier.....	Post Office	Noël Pitre		2,250	
Mont-Joly.....	Government fo Canada Bldg.	Mrs. Germain Paris		4,920	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1972-73 Expenditures To Date	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Quebec—continued</i>						
Montmagny.....	Government of Canada Bldg.	Service Nettoyage de Bâtisse Enrg.			8,400	
Montreal.....	740 Belair	Allied Building Cleaners			19,464	
Montreal.....	740 Belair	New World Maintenance			7,500	
Montreal.....	1179 Bleury	Windsor Building Service			7,292	
Montreal.....	Bonaventure Terminal	Allen's Maintenance			14,100	
Montreal.....	6897 Côte St. Luc	Allied Building Cleaners			3,240	
Montreal.....	300 Crémazie	Windsor Building Service			5,272	
Montreal.....	C.N.R. Terminal	Sanitor Limitée			2,424	
Montreal.....	C.N.R. Terminal	St. Léonard Building Mtce			2,500	
Montreal.....	Customs Building	Cartier Maintenance			38,300	
Montreal.....	Customs Building	Cartier Maintenance	117,600	1970-71	24,500	117,600(f)
Montreal.....	4944 Décarie	Windsor Building Service			4,247	
Montreal.....	1631 Delorimier	Perfection Maintenance			2,931	
Montreal.....	2025 Fullum	St. Léonard Bldg. Mtce			7,958	
Montreal.....	I.C.A.O. Building	Consolidated Bldg. Mtce			39,749	
Montreal.....	2705 Masson	Union Maintenance			7,800	
Montreal.....	National Revenue Bldg.	Allied Building Cleaners			60,938	
Montreal.....	National Revenue Bldg.	Vatakis Brothers			4,144	
Montreal.....	1320 Notre Dame	Entreprise Metro			10,500	
Montreal.....	1700 Notre Dame	Windsor Building Service			2,269	
Montreal.....	Place d'Armes	Vatakis Brothers			5,583	
Montreal.....	Postal Station "B"	Compagnie d'Entretien & Sécurité			3,895	
Montreal.....	Postal Station "B"	Vatakis Brothers			16,958	
Montreal.....	Postal Station "D"	Windsor Building Service			2,279	
Montreal.....	Postal Station "G"	Corporation Sanibec			2,600	
Montreal.....	Postal Station "H"	Allied Building Cleaners			18,400	
Montreal.....	Postal Station "M"	St. Léonard Window Cleaners			2,546	
Montreal.....	Postal Station "S"	Ationi Brothers Landscapers			2,530	
Montreal.....	Postal Station "T"	Allied Building Cleaners			2,433	
Montreal.....	Postal Terminal	Vatakis Brothers	369,000	1971-72	169,125	238,313
Montreal.....	6700 Sherbrooke	St. Léonard Window Cleaners			5,500	
Montreal.....	205 Ste Catherine	St. Léonard Window Cleaners			5,538	
Montreal.....	1450 Ste Catherine	Nation Wide			4,508	
Montreal.....	4330 St. James	Windsor Building Service			2,938	
Montreal.....	1441 St. Urbain	Windsor Building Service			22,577	
Montreal.....	Government of Canada Bldgs.	Automatic Venetian			39,495	
Montreal.....	Government of Canada Bldgs.	National Wide Int.			15,614	
Montreal-North	Post Office	Windsor Building Service			5,400	
New Richmond.....	Post Office	Roland D. Leblanc			3,999	
Oka.....	Post Office	Wilfrid Boileau			2,475	
Plessisville.....	Government of Canada Bldg.	Jean-Paul Bellemare			6,534	
Pointe-aux-Trembles.....	1225 St. Jean Baptiste	Allen's Maintenance			5,215	
Quebec.....	Champlain Terminal	Gratien Veilleux			34,950	
Quebec.....	Customs Building	Gérard Lemay (1/5/72 to 31/3/73)			7,216	
Quebec.....	Customs Warehouse	Gérard Lemay (1/4/72 to 31/8/72)			3,864	
Quebec.....	Government of Canada Bldg.	Gérard Lemay (1/3/72 to 16/1/73)			2,960	
Quebec.....	Government of Canada Bldg.	Gérard Lemay (16/1/73) to 31/3/73)			5,017	
Quebec.....	Government of Canada Bldg.	Service Sanitaire Orléans			14,577	
Quebec.....	Maritime Agency	Corporation Sanibec (22/5/72 to 31/3/73)			3,375	
Quebec.....	Postal Terminal	Astico Inc.			42,578	
Quebec.....	U.I.C.	Astico Inc.			14,777	
Repentigny.....	Post Office	Robert Scraire			2,900	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		
			Amount	Fiscal Year Awarded	1972-73 Expenditures To Date
			\$		\$
<i>Quebec—concluded</i>					
Rimouski.....	Government of Canada Bldg.	Corporation Sanibec (1/4/72 to 1/2/73)			4,333
Roberval.....	Government of Canada Bldg.	Alphonse Côté			7,080
Roxboro.....	Post Office	Compagnie d'Entretien & Sécurité			5,000
Senneterre.....	Government of Canada Bldg.	Jean-Paul Blouin			2,450
St. André Est.....	Post Office	Pierre-Paul Husereau			2,400
St. Bruno.....	50 de la Rabastalière	M. André Gauthier			2,970
St. Félixien.....	Post Office	Roland Ray (1/4/72 to 1/12/72)			2,500
Ste Foy.....	Government of Canada Bldg.	Derko Ltée			26,731
St. Jacques de Montcalm.....	Post Office	Roland Lépine			2,250
St. Janvier.....	Post Office	Roger Brière			2,100
St. Joseph de Beauce.....	Government of Canada Bldg.	Raymond Vachon			2,340
St. Jovite.....	Post Office	Edgar Brown			2,685
St. Laurent.....	1495 Church	Otloni Brothers Landscapers			5,170
St. Laurent.....	125 Gagnon	New World Maintenance			5,250
St. Laurent.....	125 Gagnon	Union Maintenance Service			3,400
St. Laurent.....	665 Côte de Liesse	Windsor Building Service			4,047
St. Léonard.....	7500 Viau	Windsor Building Service			2,612
St. Pascal de Kamouraska.....	Government of Canada Bldg.	Mme Gaétane T. Pelletier			2,160
St. Rémi de Napierville.....	Post Office	Jean-Paul Larochelle			2,213
Shefferville.....	Post Office	Fernand Dumas			3,000
Sillery.....	Post Office	Derko Ltée			14,577
Terrebonne.....	Post Office	Maurice Lefebvre			2,794
Trois-Pistoles.....	Government of Canada Bldg.	Trefle April			2,580
Val d'Or.....	Government of Canada Bldg.	Gérard Ayotte			2,808
Val d'Or.....	Government of Canada Bldg.	Roger Beaucage			3,662
Verdun.....	530 Church	Otloni Brothers Landscapers			4,620
Verdun.....	1035 Galt	Windsor Building Service			8,208
Westmount.....	4895 Sherbrooke	Roland Lauzon			3,317
Windsor.....	Post Office	Cherbourg Prov. Service			2,688
<i>Quebec—Capital Region</i>					
Hull.....	Connor Building	N.C.C. Building Cleaners			10,495
Hull.....	Government of Canada Bldg.	Alpha-Veeta Cleaning Serv.			13,726
Hull.....	Language Centre	Universal Building Cleaners			18,975
Hull.....	National Printing Bureau	Cafco Building Cleaning Ltd.			6,097
Hull.....	Place du Portage	Canada's Capital Building Ser.			5,003
Papineauville.....	Post Office	Mr. Jean Paul			2,310
Pointe Gatineau.....	Post Office	Mrs. F. Lanois			2,159
<i>Ontario—Capital Region</i>					
Alexandria.....	Post Office	Mr. Albert O'Connell			2,800
Athens.....	Post Office	Mrs. Florence McKinnon			2,420
Deep River.....	Post Office	Mr. Michael J. Fowler			3,607
Kemptville.....	Government of Canada Bldg.	Mr. Ian Campbell Rough			3,150
Manotick.....	Post Office	Mr. Philip Harris			2,420
Morrisburg.....	Post Office	Mrs. Frank Miklian			2,170
Ottawa.....	Administration Building—588 Booth Street	Paramount Building Cleaning			13,523
Ottawa.....	Archival Records	Cafco			2,186
Ottawa.....	Archival Records	Ottawa Janitorial Services			7,387
Ottawa.....	Ashton Press	J.E.M. Window Cleaning			4,507
Ottawa.....	Besserer Building	J.E.M. Window & Interior Cleaning			24,777
Ottawa.....	Bolodrome	Cafco			2,260

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1972-73 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Ontario—Capital Region—continued</i>						
Ottawa.....	Bogue Building	Express Building Cleaning Service			2,415	
Ottawa.....	Brooke Claxton Bldg.	Canada's Capital Building Cleaners Co.			25,667	
Ottawa.....	Brooke Claxton Bldg.	Atlas Building Cleaning Co.			11,906	
Ottawa.....	Canada Permanent Trust Building	Faros Interior Maintenance			3,800	
Ottawa.....	CEF—Various Buildings	Atlantic Cleaning Services			3,690	
Ottawa.....	CEF—Various Buildings	Roma Building Cleaning			4,000	
Ottawa.....	Corkstown Road Complex	J.E.M. Window & Interior Cleaning			31,000	
Ottawa.....	Chemical & Radio Active Ores	Capital Bldg. Cleaning			13,797	
Ottawa.....	Colonel-By-Towers	Dutch Janitorial Services Ltd.			3,628	
Ottawa.....	Confederation Building	Cafco	110,944	1970-71	4,622	110,944(f)
Ottawa.....	Conference Centre	Independent Building Cleaners	114,000	1972-73	33,050	33,050
Ottawa.....	Conference Centre	Independent Building Cleaners			24,036	
Ottawa.....	Crain Building	Atlas Building Cleaning Co.			2,750	
Ottawa.....	Daly Building	Capital Building Cleaners			36,840	
Ottawa.....	Dominion Observatory	Express Building Services			16,887	
Ottawa.....	D.P.W. Testing Laboratories	Three Star Building Cleaners			6,946	
Ottawa.....	D.V.A. Records Bldg.	Better Bldg. Cleaning Services			8,777	
Ottawa.....	D.P.W. Storage—140 Jeanne Mance Street	Universal Building Cleaners Company			6,200	
Ottawa.....	East Memorial	Sanibec Corporation Ltd.			47,765	
Ottawa.....	E.M.R. Magnetic Laboratory	Ottawa Cleaners			4,000	
Ottawa.....	Environmental Health	Radcliffe Realities			16,963	
Ottawa.....	Exhibition Commission	Metro Building Cleaning and Maintenance Co.			2,669	
Ottawa.....	Exhibition Commission	El Greco Building Cleaners			11,935	
Ottawa.....	Finance Building	Atlas Building Cleaning Co. (Ottawa) Limited			34,930	
Ottawa.....	Food & Drug Lab.	Olympic Building Services			11,200	
Ottawa.....	Food & Drug Lab.	Sam's Building Cleaners			11,646	
Ottawa.....	Forest Products Lab.	Alpha-Veeta Cleaning Services			14,275	
Ottawa.....	General Purpose Bldg.	M.A. Independent Bldg. Services	204,000	1971-72	102,000	131,749*
Ottawa.....	Geological Survey Bldg.	Three Star Bldg. Cleaning			32,850	
Ottawa.....	Gestetner Building	Olympic Building Services			2,808	
Ottawa.....	Hangers					
	—66—Rockcliffe, Ont.	Canada's Capital Building Cleaners			3,733	
	—67—Rockcliffe, Ont.				3,733	
	—68—Rockcliffe, Ont.				3,733	
Ottawa.....	Hunter Building	M.A. Independent Bldg. Service			57,300	
Ottawa.....	Insurance Building	Superior Bldg. Cleaners			9,010	
Ottawa.....	Jackson Building	Sparta Bldg. Maintenance Co.			15,082	
Ottawa.....	Jackson Building	Halifax Insurance Co.			28,553	
Ottawa.....	Justice Building	Imperial Building Maintenance Limited			31,982	
Ottawa.....	Justice Annex Building	Independent Bldg. Cleaners			4,211	
Ottawa.....	Justice Annex Building	Faros Interior Maintenance			1,636	
Ottawa.....	Johannsen Building	El Greco Bldg. Cleaning			4,224	
Ottawa.....	K.W. Neatby Bldg.	Atlantic Cleaning Services			3,289	
Ottawa.....	K.W. Neatby Building	Faros Interior Cleaning			42,600	
Ottawa.....	Lampman Building	Capital Building Cleaning Co.			9,868	
Ottawa.....	Langevin Block	Atlas Building Cleaning (Co) Ottawa			17,880	

*Amends Reporting in the 1971-72 Public Accounts

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1972-73 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Ontario—Capital Region—concluded</i>						
Ottawa.....	Language Centre Carson Road	Canada's Capital Building Cleaners	110,861	1971-72	57,924	106,034*
Ottawa.....	Lorne Building	Cafco Building Cleaning Limited			8,098	
Ottawa.....	Magnetic Lab.	Faros Interior Maintenance Ltd.			2,464	
Ottawa.....	35 George Street	Rex Cleaners			16,658	
Ottawa.....	Mechanical Test Lab.	Imperial Bldg. Maintenance Co.			35,880	
Ottawa.....	Mortimer Building	El Greco Building Cleaners			13,800	
Ottawa.....	National Capital Commission Carling Avenue	Athens Building Co.			5,223	
Ottawa.....	National Library and Public Archives Building	Imperial Building Maintenance	129,600	1970-71	54,000	129,600*(f)
Ottawa.....	National Museum of Science and Technology	Canada's Capital Bldg. Services			14,200	
Ottawa.....	National Press Building	Canada's Capital Cleaners			14,900	
Ottawa.....	N.R.C. Sussex Drive	Ottawa Cleaners			36,034	
Ottawa.....	National Revenue Headquarters	Professional Building Cleaners Limited	183,413	1971-72	129,941	134,465
Ottawa.....	No. 1 Supply Depot	Barrett Bldg. Maintenance Ltd.			4,579	
Ottawa.....	No. 2 Temporary Building	Cleanview Bldg. Serv. Ltd.			27,375	
Ottawa.....	No. 4 Temporary Building	Olympic Building Services			15,493	
Ottawa.....	No. 5 Temporary Building	Express Bldg. Cleaning Serv.			33,600	
Ottawa.....	No. 6 Temporary Building	Atlas Building Cleaning Co.			26,980	
Ottawa.....	No. 9 Temporary Building	Atlas Building Cleaning Co.			17,752	
Ottawa.....	No. 8 Temporary Building	Knights Maintenance Ltd.	184,529	1971-72	92,442	184,529*(f)
Ottawa.....	Postal Terminal Alta Vista	Professional Bldg. Cleaners (Ottawa)	193,445	1970-71	120,903	193,445(f)
Ottawa.....			120,857	1970-71	120,857	120,857(f)
Ottawa.....	Postal Station "B"	Radcliff Realities Co. Limited			11,337	
Ottawa.....	Postal Station "C"	Three Star Bldg. Cleaners			3,959	
Ottawa.....	Postal Station "E"	Crown Bldg. Cleaning			5,450	
Ottawa.....	Postal Station "H"	J.E.M. Window Cleaners			2,602	
Ottawa.....	Postal Station "J"	Olympic Building Service			3,960	
Ottawa.....	Plant Products	Atlantic Cleaning Ser.			2,192	
Ottawa.....	Radiation Protection Bldg.	Crown Building Cleaning			8,050	
Ottawa.....	R.C.M.P. Headquarters	Cafco Bldg. Cleaning Ltd.			6,097	
Ottawa.....	St. Luke's School					
Ottawa.....	—100 Dufferin Road	Olympic Building Serv.			4,620	
Ottawa.....	Sir Alexander Campbell Bldg.	Universal Building Cleaners	109,000	1971-72	54,759	54,759
Ottawa.....	Sir Charles Tupper	Metro Bldg. Cleaning Serv.	132,800	1971-72	69,300	69,300
Ottawa.....	Sir John Carling	Faros Interior Maintenance Limited	179,250	1970-71	90,750	179,250*(f)
Ottawa.....	Solid Fuels Research No. 2	J.E.M. Window & Interior Cleaning			4,020	
Ottawa.....	Corkstown Road					
Ottawa.....	Sperry Gyroscope	Express Bldg. Cleaning Services			5,207	
Ottawa.....					8,340	
Ottawa.....	Standards Laboratory	Olympic Bldg. Services				
Ottawa.....	Statistics Canada	Cleanview Bldg. Service	177,796	1970-71	90,965	177,966*(f)
Ottawa.....	Surveys & Mapping	Metro Bldg. Cleaning	158,406	1970-71	75,698	156,928*
Ottawa.....	Vanier Post Office	Olympic Bldg. Services			5,380	
Ottawa.....	War Museum	Rex Cleaners			13,723	
Ottawa.....	West Memorial	Venos Bldg. Cleaners	106,076	1971-72	52,576	106,076*(f)
Ottawa.....	William Saunders	J.E.M. Window & Interior Cleaning			3,600	
Ottawa.....	Warner Buildings	Warner (Ottawa) Realty Towers Bldg. Cleaning			11,431	
					3,725	

*Amends reporting in 1971-72 Public Accounts.

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1972-73 Expenditures To Date
			Amount	Fiscal Year Awarded	
			\$		\$
<i>Northern Ontario</i>					
Blind River.....	Government of Canada Bldg.	W. Kerr Taylor			3,410
Blind River.....	Government of Canada Bldg.	W. Kerr Taylor			
		(1/3/73-31/3/73)			400
Chelmsford.....	Post Office	N. Vaillancourt			3,288
Cobalt.....	Government of Canada Bldg.	Superior Maintenance			3,750
Cochrane.....	Government of Canada Bldg.	Earl Toal			8,000
Espanola.....	Post Office	Anna Bresson			2,640
Falconbridge.....	Post Office	W. E. Boone			2,400
Garson.....	Post Office	E. M. Deluca			3,000
Geraldton.....	Government of Canada Bldg.	J. Gordon			2,308
Geraldton.....	Government of Canada Bldg.	Mr. & Mrs. Albino Porcellana			6,431
Gore Bay.....	Government of Canada Bldg.	R. McLean			2,283
Haileybury.....	Post Office	T. Logan			3,000
Hammer.....	Post Office	Pauline Kingsley			2,100
Iron Bridge.....	Post Office	Doris A. Degagne			2,195
Kirkland Lake.....	Government of Canada Bldg.	O. Haapala			9,811
Manitouwadge.....	Post Office	R. Molinski			2,967
Marathon.....	Post Office	A. Kerr Taylor & G. Cameron			4,800
Moonbeam.....	Post Office	F. R. Parker			2,200
Moosonee.....	Government of Canada Bldg.	A. Sackaney			3,284
Moosonee.....	Government of Canada Bldg.	Jean-Louis Girard			1,389
		(14/12/72-31/3/73)			
New Liskeard.....	Government of Canada Bldg.	T. Logan (10/6/72-31/8/72)			1,148
New Liskeard.....	Government of Canada Bldg.	G. Keinath			2,887
New Liskeard.....	Government of Canada Bldg.	Superior Maintenance			920
		(1/4/72-9/6/72)			
North Bay.....	Government of Canada Bldg.	Bay Window Cleaners			3,505
Rainy River.....	Post Office	J. W. Byrnes			2,569
Sudbury.....	City Centre Building	Centre Maintenance			680
		(1/4/72-30/11/72)			
Sudbury.....	City Centre Building	Centre Maintenance			1,715
		(1/12/72-31/3/73)			
Sudbury.....	Mail Processing Building	Modern Building Cleaners			43,260
Sudbury.....	Government of Canada Bldg.	H. R. Perigard Co. Ltd.			2,505
Swastika.....	Post Office	O. Haapala			2,082
Terrance Bay.....	Government of Canada Bldg.	Margaret Simmer			1,188
		(1/4/72-30/9/72)			
Terrance Bay.....	Government of Canada Bldg.	Agnes Mykietyn			1,375
		(1/10/72-31/3/73)			
Thessalon.....	Post Office	G. L. Bird			3,000
Thunder Bay.....	Station "F"	Northern Building Maintenance			16,068
Thunder Bay.....	Station "F"	Northern Building Maintenance			3,700
Thunder Bay.....	Station "F"	L. D. Joynson			3,130
<i>Central Ontario</i>					
Acton.....	45 Bower Street	Success Janitor Service			4,888
Agincourt.....	4245 Sheppard E.	Royal Janitorial Service			7,663
Ajax.....	Kings Crescent	Cardinal Caretakers			6,215
Ajax.....	Kings Crescent	Ajax Floor & Rug Service			585
		(1/3/73-31/3/73)			
Alliston.....	10 Victoria Street	W. J. Thompson			
		(1/4/72-31/5/72)			625
Alliston.....	10 Victoria Street	Quality Bros. Building			
		Maintenance			3,200
Ancaster.....	Wilson Street	Mrs. C. L'Homme			1,260
		(1/4/72-31/10/72)			
Aurora.....	Wellington Street	Harrison Maintenance			4,500
Barrie.....	Store No. 2, Shopping Plaza	Peter Devries			2,700
Bath.....	Post Office	H. C. Young			2,076
Belleville.....	610 Dundas Street East	Hunt Bros. Limited			5,549
Belleville.....	40 Dussek Street	Hunt Bros. Limited			3,180

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		
			Amount	Fiscal Year Awarded	1972-73 Expenditures To Date
			\$		\$
<i>Central Ontario—Continued</i>					
Bloomfield.....	Main Street	Hunt Bros. Limited			3,132
Brampton.....	158 Kennedy	Mars Janitorial Service			3,045
Brighton.....	Main Street	Hunt Bros. Limited			3,336
Burlington.....	688 Brant Street	G. A. MacEachern			10,788
Burlington.....	4043 New Street	Mrs. C. L'Homme			2,508
Campbellford.....	Government of Canada Bldg.	The Hunt Brothers			6,492
Carrying Place.....	Highway 33	Mrs. M. Hillier			2,000
Coboconk.....	Albert Street	Orval Fielder			2,398
Colborne.....	King Street	Blake Hethexington			3,750
Deseronto.....	Main—Centre	Napance Office Cleaners			
		(1/4/72-30/4/72)			397
		Hunt Bros. Limited			4,248
Don Mills.....	169 Donway	World-Wide Janitorial Service			35,228
Don Mills.....	1859 Leslie	Emerald Group of Companies			7,740
Downsview.....	4905 Dufferin Street	NuMars Janitorial Company	142,000	1971-72	47,333
		NuMars Janitorial Company	142,000	1972-73	96,647
Downsview.....	1101 Finch Avenue West	B.S.M. Building Maintenance			
		(1/4/72-15/8/72)			995
Downsview.....	1101 Finch Avenue West	Industrial Building Service			
		(16/8/72-30/11/72)			1,669
Downsview.....	1101 Finch Avenue West	Denn-Lee Building Service			
		(1/12/72-31/3/73)			1,100
Downsview.....	155 Martin Ross	Banfield Building Maintenance			
		(1/4/72-31/8/72)			1,900
Downsview.....	155 Martin Ross	Reliable Building Service			
		(1/9/72-31/3/73)			1,743
Etobicoke.....	577 Burnhamthorpe Road	Iberclean Maintenance Company			
		(1/4/72-30/6/72)			1,736
Etobicoke.....	577 Burnhamthorpe Road	Atlas Janitor Service			3,874
Etobicoke.....	577 Burnhamthorpe Road	All Round Dutch Canadian			2,600
Fenelon Falls.....	Market Street	M. Jones			2,400
Frankford.....	Trent Street	Mrs. M. Wall			2,400
Gravenhurst.....	Post Office	Continental Window Cleaning			2,931
Hamilton.....	National Revenue Building	Mars. Janitorial Service	108,900	1969-70	36,480
Hamilton.....	National Revenue Building	White Star Complete Janitorial	170,000	1972-73	28,333
Hamilton.....	Postal Station "C"	White Star Complete Janitorial			8,500
Hamilton.....	Upper Gage & 7th	Mrs. Linda Beasley			9,000
Hamilton.....	585 Wentworth Avenue	Ronald Shaw			2,640
Keswick.....	Government of Canada Bldg.	Emerald Group of Companies			
		(1/4/72-7/12/72)			1,421
Keswick.....	Government of Canada Bldg.	Mr. A Sedore			
		(8/12/72-28/2/73)			690
Keswick.....	Government of Canada Bldg.	Janitor Cleaning Service			
		(1/3/73-31/3/73)			195
Kingston.....	Government Printing Bureau	Acme Window Cleaners			3,540
Kingston.....	382 King Street	City Wide Cleaners			3,780
Kingston.....	382 King Street	Cross Town Cleaners			
		(1/1/73-31/3/73)			1,197
Malton.....	Airport Building	All Round Dutch Canadian			12,360
Malton.....	2855 Derry Road	Emerald Group of Companies			
		(1/4/72-30/9/72)			1,800
Malton.....	2855 Derry Road	All Round Dutch Canadian			2,370
Maple.....	Keele Street.....	North York Maintenance			
		(1/4/72-31/7/72)			783
Maple.....	Keele Street	Mr. W. Garthwaite			
		(1/8/72-31/3/73)			1,560
Markham.....	Main Street	Underwood Building Maintenance			5,500

*Amends Reporting in 1971-72 Public Accounts.

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1972-73 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Central Ontario—Continued</i>						
Marmora.....	Forsyth Street	Mrs. J. Doyle			2,000	
Midland.....	1st & Dominion	Martins Maintenance			12,480	
Milton.....	243 Main Street	Success Janitor Services			5,410	
Mississauga.....	1191 Cawthra Road	Janitorial Progress Company			8,660	
Mississauga.....	1191 Cawthra Road	Interprovincial Property Maintenance			9,228	
Mississauga.....	Clarkson & Balson	B.C. Rundle			4,800	
Mississauga.....	Dixie & Highway 5	North York Maintenance			2,340	
Mississauga.....	1825-Dundas Street East	North York Maintenance			2,563	
Mississauga.....	20 Dundas Street East	Reliable Building Service			3,120	
Newmarket.....	Post Office	North York Maintenance			15,680	
Oakville.....	197 Church Street	World Wide Janitorial Service			18,300	
Orillia.....	26 Colborne	Bass Lake Sales			3,250	
Oshawa.....	110 Stevenson	Hunt Bros. Limited			2,906	
Pickering.....	1740 Kingston Road	Ajax Floor Service			6,000	
Scarborough.....	109 Crockford	NuMars Janitorial				
		(1/4/72-30/6/72)			912	
Scarborough.....	109 Crockford	Fox Maintenance Service			2,089	
Scarborough.....	2530 Kingston Road	Industrial Building Service			6,591	
Scarborough.....	3434 Lawrence East	Horizon Building Maintenance			4,990	
Scarborough.....	1610 Midland	Industrial Building Service			8,635	
Scarborough.....	280 Progress	Industrial Building Service			69,017	
Stirling.....	North & Carlotte	Mrs. P. Wall			3,000	
Stoney Creek.....	Mountain Avenue	R. W. Shaw				
		(1/4/72-31/10/72)			2,030	
Streetsville.....	Queen Street	Bruce C. Rundle			5,400	
Sunderland.....	Main & John Street	Mr. D. Gerrow			2,100	
Thornhill.....	7775 Yonge Street	Denn-Lee Building Service			3,100	
Toronto.....	102 Berkeley	Interprovincial Property Maintenance			8,594	
Toronto.....	City Delivery Building	Allied Building Service	199,451	1970-71	49,967	199,451(f)
Toronto.....	City Delivery	Allied Building Service	231,216	1972-73	61,920	61,920
Toronto.....	Dominion Public Building	Allied Building Service			18,320	
Toronto.....	Dominion Public Building	Modern Building Cleaning	255,840	1972-73	106,600	106,600
Toronto.....	26 Dufflaw	Interprovincial Property Maintenance			6,787	
Toronto.....	Falaise Armoury	NuMars Janitorial Co.			7,967	
Toronto.....	Falaise Armoury	Interprovincial Property Maintenance Systems			16,865	
Toronto.....	197 Front St. East	Interprovincial Property Maintenance			9,480	
Toronto.....	393 Front St. East	Interprovincial Property Maintenance			10,564	
Toronto.....	3253 Lakeshore Blvd.	National Caretaking				
		(1/6/72-30/9/72)			1,590	
Toronto.....	3253 Lakeshore Blvd.	Horizon Building Maintenance			2,700	
Toronto.....	Mackenzie Building	Nation Wide Interior	199,929*	1972-73	81,300	229,129(f)
Toronto.....	Mackenzie Building	World-Wide Janitorial Service	325,000		54,165	54,165
Toronto.....	Arthur Meighen Building	Allied Building Service			9,662	
Toronto.....	Arthur Meighen Building	NuMars Janitorial Co.	264,000	1972-73	142,854	142,854
Toronto.....	Postal Station "G"	Industrial Building Service			5,420	
Toronto.....	Postal Station "H"	Jeny Nuiding Maintenance Co.			3,000	
Toronto.....	Postal Station "J"	Industrial Building Service			5,353	
Toronto.....	Postal Station "L"	Emerald Group of Companies			9,300	
Toronto.....	Postal Station "M"	Fox Maintenance			7,444	
Toronto.....	Postal Station "O"	Canadian General Maintenance			2,826	
Toronto.....	Postal Station "O"	Rightway Janitoiral				
		(1/6/72-15/9/72)			1,225	

*Amends Reporting in the 1971-72 Public Accounts.

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		
			Amount	Fiscal Year Awarded	1972-73 Expenditures To Date
			\$		\$
<i>Central Ontario—Concluded</i>					
Toronto.....	Postal Station "S"	Iberclean Maintenance Co.			6,492
Toronto.....	Postal Station "T"	Canadian General Maintenance			4,250
Toronto.....	Postal Station "T"	Brothers Janitorial Service			4,870
Toronto.....	Postal Station "U"	All Round Dutch Canadian			5,400
Toronto.....	Postal Station "W"	North York Maintenance			5,302
Toronto.....	Sir William Mulock Building	Allied Building Service			51,946
Toronto.....	103 Vanderhoof	Horizon Building Maintenance			3,315
Trenton.....	Front Street	Hastings Caretaking Service			14,703
Trenton.....	Front Street	Nichols and Company			
		(1/3/73-31/3/73)			1,020
Uxbridge.....	Brock Street	J.S. Cleaning Service			3,300
Waterdown.....	Main Street	Camilla Lewis (1/4/72-31/8/72)			1,008
Waterdown.....	Main Street	B. C. Rundle (1/9/72-31/1/73)			1,125
Waterdown.....	Main Street	White Star Complete Janitorial			
		(1/2/73-31/3/73)			667
Weston.....	Post Office	Horizon Building Maintenance			9,920
Weston.....	Government of Canada Bldg.	Den-Lee Building Services			6,150
Willowdale.....	Fairview vMall	Den-Lee Building Services			2,340
Woodbridge.....	29 Pine Street	Royal Janitorial Service			2,250
<i>Southern Ontario</i>					
Ancaster.....	Post Office	John's Janitor Service			
		(1/11/72-31/3/73)			1,040
Arthur.....	Post Office	K-P Maintenance			2,275
Belle River.....	Post Office	K-P Maintenance			2,025
Belmont.....	Post Office	Modern Building Cleaning			2,255
Caledonia.....	Post Office	K-P Maintenance			2,031
Clinton.....	Post Office	Reg. L. Cudmore			3,200
Corunna.....	Post Office	Spic & Span Janitorial Service			
		(1/7/72-31/3/73)			1,756
Dresden.....	Post Office	K-P Maintenance			2,870
Forest.....	Post Office	K-P Maintenance			2,299
Glencoe.....	Post Office	Fred A. Bunda			2,852
Grimsby.....	Post Office	A-I Cleaning			3,867
Guelph.....	Ignatius College	Modern Building Cleaning			25,597
Hagersville.....	Post Office	K-P Maintenance			2,172
Harrison.....	Post Office	K-P Maintenance			2,480
Kitchener.....	Postal Terminal	Forest Glen Service Systems			16,280
Kitchener.....	Ardelt Avenue	Hughes Floor Maintenance			9,463
London.....	L.C.D. No. 2	Industrial Building Maintenance			
		(1/12/73-31/3/73)			868
London.....	L.C.D. No. 1	Gordon A. MacEachern			2,083
London.....	Lipton	Gordon A. MacEachern			14,643
London.....	539 Richmond Street	Modern Building Cleaning			7,833
London.....	Terminal "A"	Modern Building Cleaning			42,935
Lucknow.....	Post Office	K-P Maintenance			2,093
Niagara-on-the-Lake.....	Post Office	Herbert L. Snider			2,400
Paisley.....	Post Office	Mrs. Verna Martin			
		(1/4/72-31/12/72)			1,780
Palmerston.....	Government of Canada Bldg.	Glen Theull			3,045
Parkhill.....	Post Office	Modern Building Cleaning			2,508
Petrolia.....	Government of Canada Bldg.	Spic & Span Janitorial Service			3,600
Port Dover.....	Government of Canada Bldg.	D & H Janitor Service			2,215
Port Elgin.....	Post Office	Satellite Cleaning Services			2,600
Ridgetown.....	Post Office	Stuart G. Taylor			3,263
St. Catharines.....	P.S. "B"	De Vries Services			2,915
Stoney Creek.....	Post Office	Ronald W. Shaw			
		(1/12/72-31/3/73)			1,480
Thamesford.....	Post Office	Canadian Janitor Service			2,328
Thamesville.....	Post Office	K-P Maintenance			2,160

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1972-73 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Southern Ontario—concluded</i>						
Welland.....	207 Bald Street	K-P Maintenance			2,362	
Warton.....	Post Office	K-P Maintenance			2,150	
Windsor.....	Government of Canada Bldg.	A.A. and Border Cities Window Cleaning Co.			2,423	
Windsor.....	N.R.	Modern Building Cleaning			12,144	
Windsor.....	U.I.C.	Ambassador Building Maintenance			17,967	
<i>Manitoba</i>						
Boissevain.....	Government of Canada Bldg.	D. K. McNamee			2,650	
Carman.....	Government of Canada Bldg.	Peter Fehr			3,540	
Churchill.....	Fort Churchill	Whitehall Laundry & Dry Cleaners			2,152	
Churchill.....	Government of Canada Bldg.	Rapid Cleaners Ltd.			4,909	
Dauphin.....	Government of Canada Bldg.	Waytor Cleaning Service			80,414	
Elkhorn.....	Post Office	Peter Korman			12,240	
Killarney.....	Government of Canada Bldg.	Edgar Towler			2,560	
Pine Falls.....	Government of Canada Bldg.	Leslie Harris			3,120	
Selkirk.....	337A Main Street	Steve Zulak			2,927	
Steinbach.....	Government of Canada Bldg.	Cornish Industrial Service Ltd.			2,472	
Thompson.....	Government of Canada Bldg.	D. F. Klassen			4,140	
Winnipeg.....	Commercial Building	Casper's Janitorial Service			7,800	
Winnipeg.....	Customs Examining Warehouse	Modern Building Cleaning			22,428	
Winnipeg.....	Government of Canada Bldg.	Stud Service & Supply			10,140	
Winnipeg.....	General Post Office	Modern Building Cleaning	250,800	1971-72	44,380	250,800(f)
Winnipeg.....	General Post Office	Max Wilde Window Cleaning			5,762	
Winnipeg.....	MacDonald Building	Allied Building Services (1962) Ltd.			29,918	
Winnipeg.....	391-393 Portage Avenue	Roman's Office Cleaning Service			3,120	
Winnipeg.....	Postal Station "B"	Modern Building Cleaning			4,776	
Winnipeg.....	Postal Station "C"	Alice and Trudy's Office Cleaning			2,904	
Winnipeg.....	Postal Station "M"	Western Building Cleaning Ser.			2,496	
Winnipeg.....	Post Office Truck Terminal N.W. Assiniboine & Garry	Romans Office Cleaning Service			3,650	
<i>Saskatchewan</i>						
Assiniboia.....	Government of Canada Bldg.	R. E. Atkinson			3,900	
Biggar.....	Government of Canada Bldg.	Complete Home Cleaning Serv.			3,480	
Broadview.....	Government of Canada Bldg.	R. Thrithart			2,500	
Carlyle.....	Government of Canada Bldg.	M. Forsyth			2,400	
Duck Lake.....	Government of Canada Bldg.	J. M. Petit			2,544	
Gravelbourg.....	Government of Canada Bldg.	R. B. Corkery			2,475	
Gull Lake.....	Post Office	G. R. Downey			2,160	
Moosomin.....	Government of Canada Bldg.	J. R. Hodgins			3,999	
Regina.....	Tax Building	Mr. Clean Building Cleaning Service Ltd.			7,149	
Regina.....	Motherwell Bldg.	Dustbane Enterprises Ltd.			36,108	
Rosetown.....	Government of Canada Bldg.	J. P. Jerome			4,560	
Saskatoon.....	D.P.W. Offices 902 Spadina Cres.	Advance Cleaning Service Limited			3,240	
Saskatoon.....	Government of Canada Bldg.	Campbells Caretaking Ltd.			26,950	
Saskatoon.....	Post Office Bldg.	Mr. Klean Enterprises			31,000	
Saskatoon.....	1137 8th St.	H. Serzisko			2,160	
Shellbrook.....	Government of Canada Bldg.	C. E. Johnson			2,880	
Tisdale.....	Government of Canada Bldg.	V. L. Rutherford			4,965	
Uranium City.....	Post Office	Mrs. I. Ormandy			2,100	

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued**

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1972-73 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Alberta</i>						
Barrhead.....	Government of Canada Bldg.	Miltos Janitor Service Ltd.			2,900	
Bowden.....	Post Office	R. H. Olson			2,850	
Calgary.....	Letter Carrier Depot No. 1	Marvel Building Maintenance Ltd.			2,988	
Calgary.....	Letter Carrier Depot No. 5	Marvel Building Maintenance Ltd.			2,868	
Calgary.....	Manhattan Building	E.R. Cup Janitor Service			6,394	
Calgary.....	Sam Livingston Building	Scandinavian Janitor Service			23,070	
Didsbury.....	Government of Canada Bldg.	R. Walder			2,880	
Edmonton.....	Immigration Building	Commercial Building Maintenance Ltd.			3,855	
Edmonton.....	Oliver Building	D3 & E Clean			3,416	
Edmonton.....	Postal Station "C"	Jani—Serv Limited			2,457	
Edmonton.....	RCMP Building	Sani Building Maintenance	135,835	1971-72	67,917	96,216
Edmonton.....	Sir Alexander Mackenzie Bldg.	Sani Building Maintenance	347,911	1970-71	115,970	299,590
Edmonton.....	South Side Post Office	Zelco Services			4,620	
Edmonton.....	9943—109 Street	D3 & E. Clean			9,666	
Edmonton.....	U.I.C. Building	Scandinavian Janitorial Services Ltd.			2,320	
Edmonton.....	U.I.C. Building	D3 & E. Clean			9,445	
Fort Saskatchewan.....	Government of Canada Bldg.	W. Siegers			2,548	
Grande Prairie.....	Government of Canada Bldg.	"K" Janitor Service			12,498	
Innisfail.....	Government of Canada Bldg.	W. L. Boyd			2,700	
Jasper.....	Post Office	Mrs. Marian Rose			4,680	
Lacombe.....	Government of Canada Bldg.	Mr. & Mrs. A. M. Rynsbarger			5,820	
Leduc.....	Post Office	Frank Stafford			3,098	
Olds.....	Government of Canada Bldg.	Fred E. Yoos			2,500	
Pincher Creek.....	Post Office	B. Aubin			2,160	
St. Albert.....	Post Office	Efficient Cleaners & Maintenance Services Ltd.			2,760	
Sherwood Park.....	Post Office	Commercial Bldg. Maintenance			3,855	
Westlock.....	Government of Canada Bldg.	G. McGillivray			5,493	
<i>Northwest Territories</i>						
Hay River.....	Government of Canada Bldg.	Gibb's Janitorial Service			11,700	
Yellowknife.....	Government of Canada Bldg.	Reetso Janitor Service			14,880	
Yellowknife.....	Mine Recorders Office	E. G. Ladd & H. Lennert			2,520	
<i>British Columbia</i>						
Abbotsford.....	Government of Canada Bldg.	Vancouver Building Maintenance			2,045	
Abbotsford.....	Government of Canada Bldg.	Mission Janitors & Carpet Cleaners			2,212	
Aldergrove.....	Post Office	Mr. E. H. Cronan			2,739	
Alert Bay.....	Government of Canada Bldg.	R. Williams Janitorial Service			3,480	
Ashcroft.....	Government of Canada Bldg.	Mr. H. J. Popp			4,224	
Burnaby.....	Public Archives	Burnaby Building Maintenance			2,736	
Burns Lake.....	Government of Canada Bldg.	Dick Penner's Cleaning Service			3,570	
Cache Creek.....	Post Office	J. Andrews			3,346	
Campbell River.....	Barton Building	Island Janitorial Service			3,900	
Castlegar.....	Government of Canada Bldg.	Coin Cleaning			6,824	
Chemainus.....	Government of Canada Bldg.	Peter Fookes			3,000	
Chilliwack.....	Government of Canada Bldg.	Vancouver Building Maintenance			8,423	
Coquitlam.....	Post Office	Elkin Building Maintenance			2,424	
Courtenay.....	Government of Canada Bldg.	Quality Maintenance Co.			5,480	
Courtenay.....	Government of Canada Bldg.	Pilon's Janitor Service			2,676	
Creston.....	Post Office—Federal Building	C. A. Swanson			3,600	
Cumberland.....	Government of Canada Bldg.	Pilon's Janitor Service			2,100	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1972-73 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>British Columbia—continued</i>						
Delta.....	Government of Canada Bldg.	A. & A. Service Co.			4,832	
Fernie.....	Government of Canada Bldg.	Peter's Janitorial Services			7,200	
Gibsons.....	Post Office	J. V. Lowden			3,400	
Grand Forks.....	Government of Canada Bldg.	South Okanagan Office Maintenance			4,537	
Greenwood.....	Government of Canada Bldg.	Mr. Taichiro Fujimura			2,400	
Hudson Hope.....	Post Office	Jiffy Janitor Service			2,160	
Kelowna.....	Government of Canada Bldg.	United Cleaning Services			14,173	
Kelowna.....	Postal Terminal Bldg.	Enterprise Cleaning Services			6,120	
Ladysmith.....	Government of Canada Bldg.	Peter Foolkes			4,500	
Langley.....	Government of Canada Bldg.	Mission Janitors & Carpet Cleaners			5,347	
Merritt.....	Government of Canada Bldg.	B. J. MacMillan			2,021	
Merritt.....	Government of Canada Bldg.	Superior Maintenance Janitors			2,800	
McBride.....	Post Office	Mrs. T. Prukopow			2,250	
100 Mile House.....	Post Office	Family Building Maintenance			3,300	
Nakusp.....	Post Office	Victor Schulman			2,100	
North Vancouver.....	1801 Welch St.	Bush Industries Ltd.			3,150	
North Vancouver.....	Government of Canada Bldg.	Vancouver Building Maintenance Ltd.			8,348	
Oliver.....	Government of Canada Bldg.	South Okanagan Office Maintenance			3,692	
Port Alberni.....	Government of Canada Bldg.	Robinson's Cleaning Service			2,100	
Port Coquitlam.....	Post Office	Elkins Building Maintenance			3,085	
Port Hardy.....	Post Office	Harold's Professional Cleaning Services			3,240	
Port McNeill.....	Post Office	Mrs. Desanko Antic			2,915	
Powell River.....	Government of Canada Bldg.	Powell River Cleaning			7,320	
Prince George.....	U.I.C. Building	J. J. Philip			10,856	
Prince Rupert.....	Government of Canada Bldg.	Banner Building Maintenance			16,200	
Revelstoke.....	Government of Canada Bldg.	Apex Janitorial Service Ltd.			6,000	
Richmond.....	Canada Manpower Office	E & H Janitor Service			2,160	
Rossland.....	Government of Canada Bldg.	Thomas Feeney			3,600	
Salmon Arm.....	Government of Canada Bldg.	Mr. Ernest N. Houghton			4,150	
Sparwood.....	Post Office	White Swan Building Maintenance Ltd.			4,500	
Surrey.....	Canada Manpower Office	E & H Janitor Service			2,125	
Surrey.....	Postal Station "A"	Elkin Building Maintenance			3,576	
Terrace.....	Government of Canada Bldg.	Chris Janitor Service			9,690	
Tofino.....	Government of Canada Bldg.	Mrs. Margaret G. Botting			2,880	
Vancouver.....	Alvin Building	Monarch Bldg. Cleaning Service			25,686	
Vancouver.....	Begg Building	Banner Bldg. Maintenance Ltd.	120,538	1971-72	43,446	102,498
Vancouver.....	Canada Manpower Centre					
	342 West 2nd Ave.	Burnaby Bldg. Maintenance Ltd.			2,028	
Vancouver.....	Custom House	Crystal Building Maintenance Ltd.			40,430	
Vancouver.....	D.V.A. Building	American Bldg. Maintenance Ltd.			11,271	
Vancouver.....	Exam. Warehouse	Crystal Bldg. Maintenance Ltd.			17,280	
Vancouver.....	Government of Canada Bldg.	Best Cleaners & Contractors Ltd.			17,318	
Vancouver.....	General Post Office	Smithrite Bldg. Maintenance Ltd.	335,880	1972-73	164,558	164,558
Vancouver.....	Immigration Building	Crystal Bldg. Maintenance Ltd.			21,964	
Vancouver.....	3100 Main Street	Banner Bldg. Maintenance Ltd.			8,038	
Vancouver.....	Postal Stn. "D"	London Bldg. Maintenance Ltd.			5,400	
Vancouver.....	Postal Stn. "F"	Surrey-Delta Janitor Supply			2,228	
Vancouver.....	Postal Stn. "K"	London Bldg. Maintenance Ltd.			2,040	
Vancouver.....	Postal Stn. "S"	London Bldg. Maintenance Ltd.			2,890	
Vancouver.....	Harry Stevens Bldg.	Vancouver Bldg. Maintenance Ltd.			17,922	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$9,314,333—Concluded

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1972-73 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>British Columbia—concluded</i>						
Vancouver.....	Winch Bldg.	Crystal Bldg. Maintenance Ltd.			18,720	
Victoria.....	Custom House	Scandinavian Bldg. Maintenance Ltd.			26,880	
Victoria.....	Government of Canada Bldgs. Malahat Bldg. & Custom House	Bob's Janitorial Service			2,296	
Victoria.....	Malahat Building	Bob's Janitorial Service			3,240	
Victoria.....	Government of Canada Bldgs.	Vancouver Bldg. Maintenance Ltd.			3,220	
Victoria.....	Government of Canada Bldgs.	A & A Service Co.			14,486	
Victoria.....	Postal Stn. "A"	Reliable Cleaning Service Ltd.			2,970	
West Vancouver.....	Postal Station	Banner Bldg. Maintenance Ltd.			4,680	
White Rock.....	Government of Canada Bldg.	Mrs. Freda Ennest			3,464	
Williams Lake.....	Government of Canada Bldg.	Williams Lake Janitor Service Ltd.			6,900	
<i>Yukon</i>						
Faro.....	Post Office	Faro Janitorial Service			2,400	
Whitehorse.....	Government of Canada Bldg.	Best Cleaners Ltd.			36,678	
<i>England</i>						
London.....	Canada House	Cleaners Limited			38,133	
London.....	Macdonald House	Cleaners Limited	127,400	1971-72	57,102	117,112
London.....	Macdonald House	Advance Linen Services			2,817	
<i>France</i>						
Paris.....	15 Rue de Berri, Paris 8 ^e	Segid Limited			2,565	

ACCOMMODATION PROGRAM

RENTALS

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure
\$			
Newfoundland			
Badger			
G. Sacrey.....	Sacrey Building.....	1,160	5,916
Baie Verte			
G. Sacrey.....	Sacrey Building (10/5/72—31/3/73).....	1,700	7,738
Clareville			
G. Sacrey.....	Sacrey Building.....	10,150	41,615
Corner Brook			
Lundrigan's Ltd.....	Lundrigan's Building.....	13,429	80,362
Curling			
Elias N. Locke and Sterling A. Randell.....	Loc Ranco Building.....	1,300	5,580
Gander			
Burden Engineering Ltd.....	Burden Building (10/8/72—31/3/73).....	2,420	8,940
Goose Bay			
Loc Ranco Limited.....	Loc Ranco Building.....	3,283	19,698
Grand Falls			
Provincial Government.....	Provincial Building.....	1,300	6,500
Robinson Blackmore.....	Robinson Blackmore Building.....	1,400	6,160

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Newfoundland—concluded</i>			
Happy Valley			
Loc Ranco Limited.....	Loc Ranco Building.....	2,704	16,224
Labrador City			
Carol Lake Shopping Centre.....	Shopping Centre.....	4,390	15,365
Mount Pearl			
Wabush Enterprises Ltd.....	O'Leary Building (21/11/72—31/3/73).....	9,860	28,924
Musgrave Harbour			
Provincial Government.....	Provincial Building.....	1,250	5,625
Ramea			
J. Petite & Sons Ltd.....	Petite Building.....	1,071	5,194
St. John's			
Baine Johnston & Co. Ltd.....	Baine Johnston Building.....	1,200	7,680
C.L.B. Armoury.....	Harvey Road (21/11/72—31/12/72).....	9,000	5,125
Lundrigan's Limited.....	Philip Place.....	1,474	8,844
Provincial Government.....	Provincial Building.....	1,400	7,000
Royal Trust Ltd.....	Royal Trust Building.....	1,165	8,411
Stephenville			
Lundrigans Ltd.....	Lundrigan's Building.....	1,460	9,095
Wabush			
Wabush Enterprises Ltd.....	Wabush Plaza.....	2,650	13,250
<i>Nova Scotia</i>			
Amherst			
Casco Ltd.....	77 Victoria Street.....	7,411	31,496
Casey Realty.....	Station Street.....	22,000	33,292
Casey Realty.....	32 Church Street.....	4,809	22,121
Bedford			
Sunnyside Shopping Plaza.....	Sunnyside Plaza.....	1,550	8,867
Bridgewater			
Gateway Realty Co. Ltd.....	Dufferin & Walnut Street.....	3,024	14,666
Dartmouth			
City Centre Ltd.....	Royal Bank Building.....	35,420	128,530
Joseph & Said Arab.....	Arab Building.....	4,212	12,285
MacCulloch & Co. Ltd.....	K-Mart Plaza.....	10,880	33,147
Enfield			
Pioneer Projects Ltd.....	Highway No. 2 (1/1/73—1/3/73).....	1,340	4,740
Halifax			
City of Halifax.....	Bedford Row.....	7,854	12,000
Construction Association of Nova Scotia.....	5450 Cornwallis Street.....	4,840	32,968
Courthouse Commission.....	Law Courts Building.....	2,335	6,813
Paul T. Davis.....	Davis Building.....	2,800	11,414
Dresden Arms Ltd.....	Birmingham Street.....	3,700	15,355
Franklin & Herschorn Ltd.....	Cabot Building.....	6,185	24,740
Halibuildings Ltd.....	Bank of Montreal Building.....	55,070	257,951
Halifax Development Ltd.....	Scotia Square.....	38,905	293,003
Halifax West Realty.....	336 Herring Cove Road.....	1,500	6,633
Manufactures Life Assur.....	Sovereign Building.....	7,472	23,204
M.E.P.C. Canadian Properties.....	Gulf Canada Building.....	12,843	81,132
G. Moser, H. Sable & R. Conter.....	1737 Barrington Street.....	3,000	13,525
National Harbours Board.....	Pier 21 (18/1/73—31/5/73).....	5,300	2,716
One Sackville Place.....	1190 Barrington Street.....	33,616	185,608
Oxford Lease Holds Ltd.....	Royal Bank Building.....	22,579	131,235
Revenue Properties.....	Hollis Building.....	28,664	215,369
Revenue Properties.....	1 Sackville Place.....	10,605	63,414
Royal Bank of Canada.....	5853 College Street.....	6,000	28,000
Second Lendorff (Canada) Ltd.....	Fenwick Building.....	5,798	28,000
Trizec Equities Ltd.....	Centennial Building.....	24,476	177,804
Trizec Equities Ltd.....	Halifax Insurance Building.....	47,157	291,737
Lakeside			
J. J. Isaac & J. MacDonald.....	Church Hall.....	1,100	6,266
Lower Sackville			
C. D. Davidson & Paul T. Davis.....	Route 1.....	2,881	10,083

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Nova Scotia—concluded</i>			
Sydney			
DARR Cape Breton Ltd.	Cabot House, 500 King Road	3,647	17,662
Truro			
Casco Ltd.	Willow Mercury Building	3,000	8,700
Peter G. Johnstone	45 Commercial Street	1,447	6,521
J. W. Snook Co.	Snook Building	1,950	8,190
Dr. G. B. Uyill and P. G. Johnstone	539 Prince Street	1,400	5,800
Yarmouth			
J. K. Taylor	Taylor Building	6,000	9,625
<i>New Brunswick</i>			
Bathurst			
Grove Hill Enterprises	786 King Avenue	9,645	42,920
Caraquet			
La Federation Des Caisses Populaires Acadiennes	Caraquet	2,362	6,253
Fredericton			
Chippins Limited	Federal Hardware Building	3,608	11,010
M. & B. Holdings Ltd.	York Street	3,563	18,588
Standard Investments	Eastern Canada Building	5,852	24,290
Moncton			
Gauvin Constrn. Limited	137 Henri Durant Street	25,000	36,250
MacSpear Investments Ltd.	Gordon & Churchill Streets	24,728	153,600
Terminal Centre (Moncton) Limited	1222 Main Street	44,493	224,693
Terminal Centre (Moncton) Limited	1234 Main Street	4,650	51,036
Oromocto			
Town of Oromocto Dev. Corp.	Oromocto	3,850	14,475
Richibusto			
Kent Investments	Main Street	1,290	5,805
Sackville			
Casey Realty Limited	31 West Main Street	4,692	18,000
Saint John			
Bank of Canada	75 Prince William Street	2,440	12,478
Crosby Molasses Ltd.	311 Rothesay Avenue	7,000	12,240
Metropolitan Dev.	Courtenay Centre	2,000	9,916
Young Men's Christian Assoc.	Hazen Avenue	5,200	22,500
<i>Quebec—Other Than Capital Region</i>			
Alma			
Alma Const. Ltd.	U.I.C.	1,440	7,200
Amos			
Pavillon des Chevaliers de Colomb	177 Principale	1,600	6,000
Ancienne Lorette			
Broteau Inc.	Notre Dame Street	8,360	5,683
Ville Ancienne Lorette	1577 Turmel Street	3,675	14,050
Baie Comeau			
Les Entreprises Baie Comeau Ltée	168 LaSalle Avenue	6,120	28,350
Beauport			
Fabrique de Beauport	Post Office	7,141	25,000
Beloil			
Létourneau & Frères	365 Sir Wilfrid Laurier (1/6/72—31/3/73)	1,208	8,610
M. Hormidas Millaire	156 Brunelle	5,036	16,467
Berthierville			
City of Berthierville	583 Montcalm Street	1,287	10,232
Boucherville			
Bupo Inc.	Fort St. Louis & Jacques Ménard Streets	13,977	66,478
Cap Chat			
Corp. Municipale Cap Chat	City Hall	2,170	8,400
Chambly			
Place Chambly Ltée	27 Place Chambly	1,600	6,400
Chandler			
J. E. Carboneau	37 Commerciale	2,295	8,369
Société de Fiducie	37 Commerciale	2,295	10,886

PUBLIC WORKS—Continued
ACCOMMODATION PROGRAM
RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure
			\$
<i>Quebec—Other Than Capital Region—Continued</i>			
Charlesbourg			
Atco (Québec) Ltée.....	Post Office (15/11/72—31/3/73).....	1,560	5,109
Jean-Claude Mathieu.....	Post Office.....	4,719	16,123
Chateaugay			
Albert Reid.....	75 d'Anjou Boulevard.....	2,800	11,100
Chibougamau			
B.C.G. Enrg. (Formerly Coghlan Investments Ltd.).....	462 Commercial Street.....	1,810	5,973
Chicoutimi			
Immeubles Perron Ltée.....	N.F.B. (1/4/72—31/12/72).....	1,974	6,698
Mme Germaine Tremblay.....	N.F.B. (1/1/73—31/3/73).....	1,974	2,232
J. R. Thérberge.....	U.I.C. (1/4/72—28/2/73).....	11,580	32,253
J. R. Thérberge.....	U.I.C. (1/2/73—31/3/73).....	5,490	8,017
Deux-Montagnes			
Stephen Dvorsky.....	Lachapelle Street.....	1,420	9,263
Dollard-des-Ormeaux			
Blue Haven Shopping.....	3691 St. John's Road.....	2,930	13,918
Blue Haven Shopping.....	3689 St. John's Road (1/12/72—31/3/73).....	1,515	4,540
Dorion			
La Société Imm. de Vaudreuil Inc.....	100 Harwood Road (16/10/72—31/3/73).....	2,100	5,317
Dorval			
Développements Soleil.....	Orly Building (1/1/73—31/3/73).....	10,049	8,366
Manufacture Life Ins. Co.....	Air Cargo Building.....	27,930	91,809
Marathon Aviation Term. Ltd.....	Air Cargo Building.....	6,800	22,780
Yvanhoe Corp.....	378 Dorval Avenue.....	1,900	12,000
Drummondville			
Claude Martin.....	152 Cockburn.....	1,200	5,100
Duburger			
Société de Fiducie.....	Post Office (1/11/72—31/3/73).....	4,676	9,066
Frobisher Bay			
Government of N.W.T.....	N.W.T. Admin. Building.....	3,043	30,430
Government of N.W.T.....	Ritchie Mech. Building.....	3,051	30,510
Gagnon			
Société de Prêts & Placements.....	Post Office.....	2,650	9,858
Gaspé			
Les Immeubles Desrosiers Inc.....	Indian Affairs.....	2,907	10,610
Granby			
Granby Amusement Corp.....	135 Principale.....	2,500	11,250
Hemmingford			
Municipality of the Village of Hemmingford.....	Town Hall (1/11/72—31/3/73).....	1,767	4,123
Iberville			
La Ville d'Iberville.....	385 Fifth Avenue.....	5,562	25,029
Joutel			
Paul Corriveau.....	Lot 197-A (15/11/72—31/3/73).....	1,023	2,076
Lachine			
Côte St. Luc Bldg. Corp.....	5150 Fairway Avenue.....	13,891	27,091
Greenbro Holdings Inc.....	2960 Notre Dame.....	7,000	36,750
Lac Mégantic			
La Fabrique de la Paroisse Ste Agnès du Lac Mégantic.....	4889 Dollard Street.....	4,360	12,369
Ville du Lac Mégantic.....	Hôtel de Ville.....	2,280	5,237
L'Assomption			
Centre Professionnel L'Assomption Inc.....	180 Notre Dame Street.....	1,535	5,376
Laurent Gagnon.....	306 St. Pierre Street.....	4,090	20,030
Laval			
Marcel Adams.....	291—93 Cartier (1/4/72—31/12/72).....	2,787	9,511
Côte St. Luc Building Corp.....	4440 Samson (Chomedey) (1/5/72—31/3/73).....	10,120	38,042
Duvernay Shopping Centre.....	Duvernay Shopping Centre.....	3,268	17,288
Edifice G.L. Inc.....	1 Place Laval (1/4/72—31/10/72).....	5,005	15,572
Edifice G.L. Inc.....	3 Place Laval (16/10/72—31/3/73).....	12,400	34,676
Edifice G.L. Inc.....	3 Place Laval (1/11/72—31/3/72).....	9,742	23,137
Entreprises Pollack.....	207 Ste Rose Boulevard (Ste Rose) (6/12/72—31/3/73).....	4,883	10,434
855 Labelle Inc.....	1530 Labelle (Chomedey) (1/4/72—31/5/72).....	4,900	2,340
Lavest Shopping Centre Inc.....	4817 Sauvé Street (1/4/72—31/12/72).....	2,100	5,909

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Quebec—Other Than Capital Region—continued</i>			
<i>Laval—continued</i>			
Les Placements Centreville.....	850 Montrose.....	10,100	40,400
Value Development Corp.....	600—3rd Avenue (4/11/72—31/3/73).....	7,120	14,806
<i>Lebel sur Quévillon</i>			
J.-Lucien Allard.....	Lots G—1—5—4 & C—1—6—Z.....	2,725	13,200
<i>Lévis</i>			
Entrepôts Lévisiens Inc.....	53 Bélair (1/11/72—31/3/73).....	6,000	5,000
<i>Longueuil</i>			
Crestview Const. Inc.....	2890 Chambly Road (18/12/72—31/3/73).....	7,725	15,587
Crown Holdings Ltd.....	25 St. Charles Street.....	1,560	6,240
Mayrand Ltd.....	79 St. Charles Street.....	6,811	21,000
Véronneau & Cie Ltée.....	185 St. Jean.....	18,356	72,211
Véronneau & Cie Ltée.....	185 St. Jean (1/12/72—31/3/73).....	6,000	8,000
Véronneau & Cie Ltée.....	185 St. Jean (1/11/72—31/3/73).....	1,330	2,217
<i>Matagami</i>			
Raoul Lemieux.....	Edifice Lemieux.....	2,850	15,105
<i>Montreal</i>			
David Adler.....	1260 Ste Catherine E. (15/11/72—31/3/73).....	9,810	28,279
Arthree Corp.....	1080 Beaver Hall Hill.....	28,954	192,424
Aeterna-Vie.....	1180 Ste Catherine W. (1/4/72—30/4/72).....	2,214	1,845
Bank of Montreal.....	155 St. James Street.....	14,470	105,868
Bonaventure Bldg. Inc.....	510 St. Lawrence.....	14,599	71,231
Calumet Development Inc.....	3432 Masson (1/3/73—31/3/73).....	10,469	6,469
C.N.R. Co.....	C.N.R. Station.....	16,034	9,141
C.N.R. Co.....	1080 University.....	202,374	275,000
Canadian Pacific Express Co.....	1320 Notre Dame.....	53,317	90,000
Casgrain Commercial Centre.....	5425 Casgrain (6/3/73—31/3/73).....	3,600	1,132
Courrier M. H. Inc.....	3035 Hochelaga Street.....	4,384	42,000
Crédit Foncier Franco-Canadien.....	205 Ste Catherine E.....	9,000	40,950
Crown Holdings Ltd. (Formerly M.C.I. Management Ltd.).....	2120 Sherbrooke E.....	30,915	145,446
Crown Holdings Ltd.....	2120 Sherbrooke E. (1/10/72—31/3/73).....	4,800	12,360
Crown Holdings Ltd.....	2120 Sherbrooke E. (15/9/72—31/3/73).....	27,514	84,341
Crown Holdings Ltd.....	2120 Sherbrooke E. (1/12/72—31/3/73).....	6,028	11,336
Crown Holdings Ltd.....	2120 Sherbrooke E. (1/4/72—14/9/72).....	31,436	60,548
Crown Holdings Ltd.....	640 Ste Catherine W. 1255 University.....	9,689	179,556
Crown Holdings Ltd.....	1255 University (1/5/72—31/3/73).....	2,756	13,895
Dupont of Canada Ltd.....	505 Dorchester W. (1/1/73—31/3/73).....	5,513	7,925
Fairview Corp. Ltd.....	550 Sherbrooke 2085 Union.....	9,232	53,268
Fairview Corp. Ltd.....	550 Sherbrooke 2085 Union (15/5/72—31/3/73).....	1,767	8,155
Fairview Corp. Ltd.....	550 Sherbrooke 2085 Union (1/4/72—30/4/72).....	1,100	746
Fairview Corp. Ltd.....	550 Sherbrooke 2085 Union (1/4/72—31/8/72).....	1,088	2,380
Fairview Corp. Ltd.....	1440 Ste Catherine W. (1/3/73—31/3/73).....	1,200	600
Fairway Const. Inc.....	5858 Côte des Neiges.....	9,691	86,734
Maurice Fife.....	4205 St. Denis.....	12,950	74,025
First General Resources Co.....	50 Crémazie.....	4,365	22,368
First General Resources Co.....	110 Crémazie (1/11/72—31/3/72).....	19,829	35,114
Foundation Scottish Properties Ltd.....	1010 LaGauchetière W.....	46,238	262,200
Foundation Scottish Properties Ltd.....	1010 LaGauchetière W. (1/9/72—31/3/73).....	3,810	16,897
Foundation Scottish Properties Ltd.....	1010 LaGauchetière W. (1/5/72—31/3/73).....	987	6,845
Four Ten Investments Corp.....	410 St. Nicholas.....	4,683	15,220
Graphic Realities Inc.....	454 LaGauchetière (1/4/72—31/7/72).....	8,500	7,013
Réjean Hudon (Banque Royale du Canada).....	5844 Ecores.....	10,581	37,033
Immeubles Yvon Dalbec for D. Salmson.....	10,715 Clark.....	4,304	20,000
E. Leo Kolber.....	550 Sherbrooke 2085 Union.....	90,409	500,614
E. Leo Kolber.....	550 Sherbrooke 2085 Union (1/2/73—31/3/73).....	3,350	2,931
E. Leo Kolber.....	550 Sherbrooke 2085 Union (1/9/72—31/3/73).....	4,808	23,643
E. Leo Kolber.....	550 Sherbrooke 2085 Union (1/1/73—31/3/73).....	22,000	32,375
E. Leo Kolber.....	550 Sherbrooke 2085 Union (1/4/72—31/10/72).....	762	3,418
E. Leo Kolber.....	550 Sherbrooke 2085 Union (1/4/72—30/6/72).....	5,191	6,813
E. Leo Kolber.....	550 Sherbrooke 2085 Union (1/4/72—31/5/72).....	13,685	11,975
Lafleur Ltée.....	3590 Goyer.....	3,872	12,000
Lambert Street Development Ltd.....	1779 Henri Bourassa E.....	6,955	38,252
Marathon Realities Co. Ltd.....	Windsor Station.....	6,675	5,100

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure
\$			
<i>Quebec—Other Than Capital Region—continued</i>			
Montreal—concluded			
McCord Street Sites Ltd.	151-195 du Séminaire (1/12/72—31/3/73)	36,493	18,246
Montrad Ltd.	Alexis Nihon Plaza	86,629	498,075
Montrad Ltd.	Alexis Nihon Plaza (12/6/72—31/3/73)	2,100	9,633
Montrad Ltd.	Alexis Nihon Plaza (1/7/72—31/3/73)	5,688	25,970
Montrad Ltd.	Alexis Nihon Plaza (1/5/72—31/3/73)	1,180	6,770
National Harbours Board	Port of Montreal Bldg.	72,422	381,491
National Harbours Board	Port of Montreal Bldg. (1/4/72—31/5/72)	4,997	3,733
Northern Electric Co.	1134 Ste Catherine W. (1/2/73—31/3/73)	6,060	5,050
Henri Paquin J P Paquin et Maurice de Palma	3730 Metropolitan Blvd.	10,585	64,780
Henri Paquin J P Paquin et Maurice de Palma	3730 Metropolitan Blvd (28/3/73—31/3/73)	860	58
Parthenon Investments Ltd.	5655 Marseilles Street	65,000	234,000
Place Bonaventure Inc.	Place Bonaventure	4,331	20,572
Place Décarie Inc.	5250 Ferrier	34,235	128,110
Place Décarie Inc.	5250 Ferrier (1/11/72—31/3/73)	13,910	32,457
Place Victoria St-Jacques Co Inc.	Place Victoria	35,832	249,188
Ed Rapoport	9275-85 Clark	21,400	78,110
Richelieu Entreprises Inc.	3450 Ontario Street	13,896	55,445
Sand & Dalfen (Formerly Amherst Bldg Corp)	1306 Amherst (1/4/72—31/1/73)	4,732	12,500
Scott LaSalle	535 Fleury E.	5,000	23,000
J J Shea Co Ltd.	2180 Belgrave Avenue	9,500	25,707
Travaux Publics Québec	Place de la Justice	16,000	103,927
Treavir Properties Ltd.	276 St James Street W	2,086	9,908
Treitel Enterprises & Frankel Ent Ltd.	9310 St Laurent	14,345	62,616
Trizec Equities Ltd.	505 Dorchester W (1/10/72—31/3/73)	17,196	53,838
Trizec Equities Ltd (Formerly Place Ville Marie Corp)	Place Ville Marie	645	6,600
Trizec Equities Ltd (Formerly Société Immobilière Place d'Armes)	500 Place d'Armes	14,497	103,799
Trizec Equities Ltd.	500 Place d'Armes (1/10/72—31/3/73)	3,031	10,988
Trizec Equities Ltd (Formerly Orpheum Bldg)	515 Ste Catherine W	64,381	265,505
Trizec Equities Ltd.	515 Ste Catherine W (1/5/72—31/3/73)	5,408	23,764
Tynevale Investments Co Ltd.	6700 Sherbrooke E.	10,930	53,310
Union-Kennedy Corp.	625 President-Kennedy (1/5/72—31/3/73)	52,000	298,283
Outremont			
Value Development Corp.	1435 VanHorne	15,600	103,740
Pierreville			
René Thibault	St Georges & Gill Streets	1,720	8,975
Pointe-aux Trembles			
CAGR Holdings Inc.	1255 St Jean Baptiste	9,980	40,790
Pointe-Claire			
Alexina Investments Ltd (Formerly Louis B Magil)	Donagani Street	20,290	85,890
Progressive Holdings Inc.	K-Mart Plaza (1/12/72—31/3/73)	7,038	12,903
Provincial Association of Protestant Teachers	245 Hymus Boulevard (1/4/72—31/12/72)	2,750	11,859
Port Alfred			
Immeubles Thibault Ltd.	411-1st Avenue	1,400	5,600
Port Cartier			
M. Roch Gagné	Manpower	1,732	12,124
Mme G. Pelletier	Post Office	1,500	5,860
Quebec			
Marcel Adams	100 Place d'Youville	3,323	17,028
Marcel Adams	100 Place d'Youville (1/6/72—31/10/72)	5,246	11,571
Marcel Adams	175 St. Jean Street (1/4/72—1/11/72)	12,105	35,495
Marcel Adams	175 St. Jean Street (1/4/72—1/11/72)	1,500	3,500
Canadian Interurbain Properties Ltd.	Claridge Building	6,673	32,030
Conseil des Ports Nationaux	Gare Maritime Champlain	209,802	15,229
Corporation Branly	1535 Ste Foy Road	19,710	120,642
Edifice Montcalm Inc.	800 Place d'Youville	5,885	36,990
Edifice Myrand Inc.	2136 Ste Foy Road	2,650	11,772
Edifice St Laurent Inc.	250 Grande Allée O	2,330	13,397
	250 Grande Allée O	840	5,040
CBGM Eng.	50 St Jean Street (1/6/72—31/3/73)	5,478	21,227
GBGM Eng.	50 St Jean Street (1/1/73—31/3/73)	5,478	6,368
Grondin Lebel Morin Isabel & Ass.	220 Grande Allée E Suite 810	5,843	9,046
La Cie Immeubles d'entreprises Rollan	1285 Charest Blvd W.	12,000	63,600
Immeubles CHJ Inc.	2136 Ste Foy Road	2,650	5,000

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure
			\$
<i>Quebec—Other Than Capital Region—continued</i>			
<i>Quebec—Concluded</i>			
Les Immeubles St-Roch.....	215 Caron.....	27,100	128,195
Parc Samuel Holland.....	4 Parc Samuel Holland (10/7/72—31/3/73).....	1,060	4,355
Parc Samuel Holland.....	4 Parc Samuel Holland (1/7/72—31/3/73).....	995	4,500
Alfred & Desmond Rourke.....	1040 Belvedere Avenue (19/10/72—31/3/73).....	53,129	126,921
Rimouski			
General Trust of Canada.....	124 Vimy (1/12/72—31/3/73).....	1,900	2,343
Le Séjour Inc (General Trust of Canada).....	320 St Germain.....	28,000	62,320
Roberval			
St Joseph St Bldg Inc.....	769 St Joseph Boulevard.....	1,680	5,460
Rock Forest			
Roger Raymond.....	4509 Bourque (1/1/73—31/3/73).....	2,200	2,612
Ste Adèle			
Joseph Nemec.....	110 Valiquette.....	2,230	11,450
Ste Agathe des Monts			
Yvon Charbonneau.....	65 St. Vincent.....	1,641	6,158
St. Basile le Grand			
Bonaventure Rocheleau.....	Lot No. 459 (9/12/72—31/3/73).....	1,545	3,117
St. Eustache			
Place St Eustache Ltd.....	367 Sauvé Boulevard.....	2,324	15,108
Ste Foy			
Immeubles Delrano.....	Place Laurier.....	3,900	23,539
Immeubles Delrano.....	2700 Laurier Boulevard (1/4/72—31/10/72).....	1,900	5,465
Mozart Ltée.....	917 Mgr Grandim.....	2,500	7,497
Réal Hamel Const Inc.....	2750 Ste Foy (1/4/72—19/8/72).....	3,264	6,964
St François de Montmagny			
Jean-Paul Bolduc.....	Post Office.....	1,138	5,079
St. Hubert			
Côte St Luc Bldg Corp	5875 Chambly Road (1/9/72—31/3/73).....	11,256	23,858
Henri Nègre.....	3050 Mtée St Hubert (1/4/72—30/9/72).....	2,925	7,320
St. Isidore de Laprairie			
André Lanctôt et Paul Lanctôt	St Régis Street	1,100	5,050
St. Jérôme			
Caisse Pop de St Jérôme	190 Parent (1/2/73—31/3/73).....	2,370	1,679
Evêché de St Jérôme.....	236 du Palais (1/3/73—31/3/73).....	5,000	2,167
Germain Johnson.....	225 du Palais.....	11,800	37,781
Ste Julienne			
Caisse Pop. de Ste Julienne for: Mme C A Beaudoin.....	Cartier Street.....	1,098	5,400
St Laurent			
Nordic Development Corp.....	6035 Côte de Liesse.....	107,000	107,000
Parthenon Investments Ltd.....	125 Gagnon.....	19,200	50,000
Perfection Rug Co. Ltd.....	300 Montée de Liesse.....	4,800	12,000
Edward Rapoport.....	645 Montée de Liesse.....	18,000	36,000
Louis Schreiber.....	4750 Bourg Street.....	9,500	26,125
Kurt & Urs Strozynski (Formerly Ed Rapoport & Nalamed Rapoport).....	665 Montée de Liesse.....	39,495	59,242
St. Léonard			
Maumax Properties.....	7500 Viau.....	6,388	12,453
Ste Marie de Beauce			
Mme Louis-Philippe Lacroix.....	Manpower (1/1/73—31/3/73).....	1,156	1,300
St Michel			
Ralph Lazar & Annie Smith.....	7640 St Michel Boulevard (2/6/72—31/3/73)....	23,400	43,950
Ste Perpétue de L'Islet			
Ludovic Pellerin.....	Post Office.....	1,330	5,000
Ste Thérèse de Blainville			
J G Filiatrault.....	50 Turgeon.....	1,500	6,750
Les Immeubles Blainville.....	33 Blainville.....	5,547	23,575
Sept Iles			
Les Entreprises Cunial Ltée.....	350 Smith.....	2,400	18,700
Les Entreprises Cunial Ltée.....	Nel Avenue (1/4/72—30/11/72).....	1,200	6,800
Les Entreprises Cunial Ltée.....	350 Smith (1/12/72—31/3/73).....	9,600	47,984
Les Entreprises Cunial Ltée.....	770 Laure.....	4,458	37,893

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure
\$			
<i>Quebec—Other Than Capital Region—concluded</i>			
Shawinigan			
Les Immeubles Gendron Inc.	5642-14th Avenue	25,390	33,485
Metropolitan Life Ins Co.	Drolet Building	3,777	8,687
Sherbrooke			
Administration Valuer Ltée for: Greenbridge Realty Co. (Formerly Lion Enterprises Ltd.)	25 Wellington	5,000	26,658
King Street Properties	2435 King W (12/12/72—31/3/73)	2,370	3,682
Patrick Larkin	31 King W (1/12/72—31/3/73)	1,800	1,980
Placements Sidali Inc.	50 des Grandes Fourches (1/1/73—31/3/73)	3,800	5,700
Goy Valiquette et Paul Gilbert (Formerly Sherbrooke Credit Inc.)	437 King W	10,950	44,804
Sillery			
Pierre Tardif Inc.	1120 St. Louis Road	12,000	90,000
Trois-Rivières			
Administration Valuer Ltée (Formerly Place Royale Inc.)	1350 Royale (1/4/72—28/2/73)	12,640	51,785
Morgan Trust Co.	Bonaventure Building	8,100	32,232
Pollack Properties Ltd.	225 des Forges	3,200	17,400
Pollack Properties Ltd.	225 des Forges (1/2/73—31/3/73)	18,300	10,807
Val d'Or			
Geo H Bouchard	Central & Napoleon	8,400	45,280
Victoriaville			
Lucien Arcand	17 des Forges Street	1,946	7,784
Les Immeubles Jaro Inc.	117 Notre Dame	4,750	11,880
Ville de St Georges			
Benoit Morin	290-1st Avenue	1,200	6,000
Verdun			
Eva Soucisse	600-602 Church (15/10/72—31/3/73)	3,703	4,427
Westmount Realities	425 River Street	14,457	20,963
Westmount			
Palevski, Alper, Feinstein & Chodos	4018 Ste Catherine W	12,973	58,378
Value Development Corp	4121 Ste Catherine W	3,725	18,436
Value Development Corp	4225 Ste Catherine W	10,582	87,500
<i>Quebec—Capital Region</i>			
Gatineau			
Mrs A Rouleau	Capri Club (1/10/72—31/3/73)	3,220	5,600
Hull			
Brontor Inc.	Fontaine (1/4/72—30/6/72)	211,602	242,723
	Fontaine (1/4/72—30/6/72)	4,740	7,110
	Fontaine (1/7/72—31/3/73)	216,342	749,500
Ovilla Cote	Cote	8,110	9,000
Granum Ltd.	Connor (1/7/72—31/3/73)	129,588	144,649
Hull Investments Syndicate Inc.	Woolworth (1/4/72—30/4/72)	8,010	1,937
Immeubles Laurential Realities	Connor (1/4/72—30/6/72)	129,588	48,216
Matti Tuvikene (in Trust) P/A The Metropolitan Trust Co.	Woolworth Building (1/5/72—31/12/72)	8,010	21,254
	(30/11/72—31/12/72)	1,166	800
National Capital Commission	Woolworth Building (1/1/73—31/3/73)	9,176	9,170
Pte. Gatineau			
John Assad	131 Greber Boulevard (1/9/72—31/3/73)	15,158	28,295
La Corporation des Peres Eudistes de la province de Quebec	Executive Training Centre	38,910	110,109
Mont Laurier			
Mrs E D'Aoust	671 Rue de la Madone	1,250	6,000
Rouyn			
R P Lachapelle	Rouyn	6,800	28,914
Shawville			
Mr Moses Litwack	Victoria Street Post Office	2,220	11,899
Thurso			
Mr E Blais	Victoria Street	1,500	5,400
Ville Marie			
Mme M Laporte	Post Office	3,000	5,627

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Ontario—Capital Region</i>			
Bells Corners			
Armand Lanctot P/A The Bank of Nova Scotia	Postal Station "H"	6,181	29,332
Brockville			
Industrial Avenue Realties Ltd.	Brockville Shopping Centre	37,136	42,600
Cornwall			
Cornwall Columbus Club	Knights of Columbus	6,816	28,008
H. G. Lough	113 Second Street East (1/4/72—31/7/72)	5,678	8,850
132 Second Street East Inc.	132 Second Street	19,393	93,858
Corp. of the City of Cornwall	340 Pitt Street (1/8/72—31/3/73)	9,305	30,600
Delta			
Kigiak Management & Development	Main Street	1,110	6,131
Maxville			
Mercury Enterprises	Post Office	1,110	6,150
Navan			
Mr W R MacEwen	Post Office	1,110	5,740
Ottawa			
Aberdeen-Preston Holdings Ltd. c/o Ron Engineering & Const Ltd.	Smith Transport (1/5/72—31/3/73)	10,983	27,500
Abrams Realty	Abrams	28,403	104,335
H Addleman, A D Addleman & I Betcherman	Betcherman	4,453	13,359
Albert Realities Limited	Holden	29,607	98,056
R W Ashton	Ashton Press	31,940	82,000
Garth Aselford Ltd & J Walton Martin Ltd	Queen Street West (22/3/72—31/3/73)	23,888	95,793
R A Beamish Stores Co Ltd	Beamish	22,558	71,568
Bechard Investments North Bay Limited	National Drug Building	28,300	79,910
Billcliff Limited	Billcliff Warehouse	37,357	51,611
Billcliff Limited	RCA Victor	16,000	21,600
Henry Birks & Sons Ltd.	Birks	21,955	75,259
R L & R Blackburn (1962) Limited	Blackburn	66,999	231,688
	Blackburn (12/2/73—31/3/73)	195	78
	(1/16/72—31/8/72)	388	450
Bogue Electric Co. Ltd.	Bogue Electric (1/4/72—30/11/72)	16,000	20,000
Bona Bldg & Management Co Ltd	Vanier Building	128,100	632,566
C J Booth Estate	Booth	36,990	143,755
Boyd Moving & Storage Ltd.	Boyd	13,277	29,077
Cadillac Development and Tergan Developments Ltd.	Keyes Supply (1/5/72—31/3/73)	25,011	55,454
Campeau Construction Co Ltd	Centennial Towers	359,165	1,318,171
Robert Campeau & Allan Cadieux c/o Campeau Corp Ltd	Colonel By Towers	17,730	70,033
Campeau Corporation Limited	Tower "A" Place de Ville	225,165	1,072,595
	(1/4/72—31/5/72)	905	735
	(1/6/72)—31/3/73)	1,488	7,155
	Tower "B" Place de Ville	295,168	1,411,670
	Tower "C", Place de Ville	506,944	2,925,953
	(24/4/72—31/3/73)	998	1,868
	Centre Block Podium	53,324	348,786
The Canada Council	Victoria (1/9/71—30/4/72)	23,665	74,441
	(1/5/72—31/8/72)	20,710	28,996
Canadian General Electric Co Ltd	CGE Building	13,698	20,547
Carleton Refrigerating & Cold Storage Ltd.	Carleton Refrigeration	70,296	101,269
	(1/4/72—31/10/72)	30	128
	(1/11/72—31/3/73)	30	108
Carlingwood Properties Ltd	Postal Station J	10,405	29,544
Carlingwood Shopping Centre Limited	Carlingwood Shopping Centre	20,000	84,661
Carswell AA & AB	Carswell	8,200	15,300
Cebow Holdings Limited	Cebow	21,516	96,433
JD Cipera p/a Fitzsimmons, Adams & Co Limited	American Can	45,838	63,043
JD Cipera	Sovereign	2,578	8,500
City Centre Development (Ottawa) Limited	City Centre	63,479	238,159
Civil Service Co-op Credit Society	400 Albert Street	13,137	51,738
Commonwealth Realty Co	Commonwealth (1/4/72—31/12/72)	3,413	13,320
C L Connelly	Connelly (Kaladar)	23,393	35,323
J E Copeland	Copeland	55,000	230,000
Corbet Investments	Corbet	6,463	25,343
	Shirden	9,936	31,263

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Ontario—Capital Region—continued</i>			
<i>Ottawa—continued</i>			
George A Crain & Sons Ltd.	Crain (1/4/72—30/9/72).....	5,800	10,150
	(1/10/72—31/3/73).....	5,800	10,440
Custom Craft Marine	Robinson (1/4/72—31/12/72).....	43,735	89,089
Cyrand Investments	Century.....	125,325	592,054
D M & M Realty	2378 Holly Lane (1/4/72—31/1/73).....	10,568	30,823
	Museum Building (16/6/72—31/3/73).....	42,000	124,580
Darmont Holdings	Darmont.....	12,666	42,426
Dustbane Dominion Bldg Ltd.	Pickering (1/4/72—31/5/72).....	87,812	70,645
Dustbane Enterprises	25 Pickering Place (Dustbane).....	14,300	61,490
	Tarbox.....	10,520	24,722
Entron Limited	Language Building.....	15,900	52,470
Fenton Realty Limited	Wesley.....	1,600	7,860
M Fitzsimmons	Prudential Life.....	4,100	14,325
A H Fitzsimmons Trustee	McKenzie (1/4/72—31/1/73).....	22,277	42,698
Jarvis Freedman II Lehnorff	United Trust (27/12/72—31/3/73).....	10,006	12,788
Freedman & Freedman Holdings p/a Rideau Trust Co.	RCMP.....	42,016	114,675
Freedman Realty Co Ltd.	185 Somerset.....	10,582	42,836
Freedman Realty Co Ltd.	Queensway Towers.....	20,118	80,472
Gerku Investments	National Museum S & T.....	121,139	198,000
Gillin Engineering & Construction Limited	Gillin.....	88,160	316,102
Herman Goldstein, Louis Goldstein, Israel Shalon & Moshe Feig.	Goldstein.....	35,074	156,888
Grannum Limited	Jelnor.....	25,997	130,771
Hugh M. Grant Limited	Grant Unsworth.....	13,804	34,196
Guarantee Trust for Canadian Teachers Federation	Trafalgar House (1/9/72—31/3/73).....	5,684	16,578
Thorne Gunn & Co Ltd.	Congill (22/6/72—31/3/73).....	1,155	4,912
J A Haberman & H S Haberman	Haberman.....	2,600	9,837
Hanover Estates	Hope.....	8,925	33,824
Murray Heit	Ottawa Motor Sales.....	29,700	34,828
High Point Management (in Trust)	McKenzie (1/2/73—31/3/73).....	22,277	8,540
Holcan Limited	Trebla.....	128,658	577,679
Immeubles Laurentian Realities	Bourque Memorial.....	227,149	794,623
	Sir Wilfrid Laurier.....	311,862	975,420
Instant Offices Limited	Place de Ville, Tower "A" (5/9/72—31/3/73).....	1,547	4,859
	(1/11/72—31/3/73).....	7,689	17,621
Industrial Avenue Realities Limited	Bonaventure (1/3/73—31/3/73).....	60,000	19,500
Iruok Investments	Dibblee.....	19,766	70,000
Jelnor Holdings Limited	Kelly.....	19,735	75,210
Journal Publishing Co.	Journal (18/9/72—31/3/73).....	13,866	43,439
Charles Johannson	Johannson (1/4/72—31/1/73).....	19,580	21,701
Landis Realty Limited	Maple Leaf.....	16,133	37,018
Mac Levin	340 Queen Street.....	12,730	31,189
Levine Realty Co Ltd Canada Permanent Trust Co (assignee)	Brunswick.....	43,630	152,760
L'Institut Canadien Français d'Ottawa	French Canadian Institute.....	5,808	22,651
David & Joyce Loeb	Bonaventure (1/4/72—28/2/73).....	60,000	214,500
Lumor Interests	Bankal.....	9,993	41,961
Manufacturers Life Insurance Co.	Pickering Building (1/5/72—31/10/72).....	10,368	24,106
	(1/6/72—31/3/73).....	87,812	350,847
MEPC Canadian Properties Limited	La Promenade.....	23,349	128,705
	Victoria.....	18,621	113,527
	(1/9/72—31/3/73).....	20,710	54,946
	(1/5/72—31/3/73).....	5,128	18,813
Metcalfe Realities	Burnside.....	5,100	26,664
	(1/4/72—28/2/73).....	1,630	7,533
	Fuller.....	36,759	163,687
	(1/4/72—30/6/72).....	2,600	2,925
	(1/5/72—31/3/73).....	700	2,888
	/1/7/72—31/3/73).....	2,600	8,638
	(1/4/72—30/6/72).....	18,718	18,228
	(1/7/72—31/3/73).....	15,216	43,049
McDonald	.....	99,070	394,600
Metcalfe	.....	91,555	372,242
	(17/7/72—31/3/73).....	2,678	8,055
	(5/4/72—31/3/73).....	2,983	10,365

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Ontario—Capital Region—continued</i>			
<i>Ottawa—continued</i>			
Metropolitan Trust Co. Trustee c/o Metropolitan Trust Co.	Varete	48,292	253,363
Micro Systems Interests Ltd.	Palef	28,851	124,667
Narona Holdings Ltd.	IGA	23,036	95,599
	Export Development	140,949	725,051
National Capital Commission	Narono	110,328	486,696
	Canada Permanent Trust	12,000	37,937
	Canadian Government Conference Centre (Old Union Station)	88,815	97,856
	Gestetner	5,409	12,952
	Loeb	15,000	26,538
	McDougal	9,044	25,248
	(7/3/73—31/3/73)	2,853	1,027
N.D.M. Leaseholds	7 Murray Street	16,454	25,709
North Cooper Ltd.	Commonwealth (1/1/73—31/3/73)	3,413	3,360
Charles Ogilvys	Halifax	21,555	95,379
Olympia York Development Ltd.	Ogilvy Annex	26,350	96,086
One Six One Realty Ltd.	Place Bell Canada	407,000	2,405,850
	Sir Guy Carleton	127,210	526,172
	(1/7/72—31/3/73)	52,505	175,967
	(1/4/72—31/8/72)	5,243	9,984
One Seventy One Slater Realty	Vanguard	126,984	592,442
	(15/5/72—31/3/73)	24,200	221,686
	(4/4/72—31/3/73)	118	310
Ottawa Commercial Realities	Berger	186,046	860,158
	Canadian	198,675	669,890
	National	133,166	593,160
Ottawa Elgin Investments	Lord Elgin Plaza	17,790	117,275
	(1/9/72—31/10/72)	64,587	64,049
	(1/4/72—31/10/72)	161,200	481,196
Ottawa Elgin Investments Canada Permanent Trust Co. (assignee)	Lord Elgin Plaza (1/11/72—31/3/73)	225,787	503,833
Ottawa Montreal Enterprises	Totem Lanes	50,286	164,102
	(1/4/72—28/2/72)	7,757	23,820
	(1/12/72—31/3/73)	11,487	8,918
Palmer Kavanagh Inc.	Empire	11,753	47,012
Pebb Enterprises	Pebb	27,492	132,696
	Riverside Medical	10,164	54,804
Pure Spring (Canada) Ltd.	Smith Transport (1/4/72—30/4/72)	10,983	2,500
Regin Properties Ltd.	Concord	64,855	265,570
Retno Ltd.	Teron	25,730	88,750
Rideau Club	Rideau Club (1/4/72—31/7/72)	5,088	4,664
Riverside Terrace Ltd.	Kenson	2,000	9,000
	(24/11/72—31/3/73)	994	1,598
River Road Realty	Bogue Electric (1/12/72—31/3/73)	16,000	10,000
A I Rosenberg & M Rosenblood	Sanitary Laundry	40,285	161,473
Royal Canadian Legion	Legion House	22,770	79,695
	Trafalgar House (1/4/72—31/8/72)	11,368	18,189
Royal Trust Co.	Commonwealth (1/4/72—31/12/72)	1,554	4,329
Snaco Ltd.	Trafalgar Building	21,774	91,451
Saxe Realty	Canada Life	6,640	24,236
	(1/6/72—31/3/73)	1,167	3,793
	(1/12/72—31/3/73)	537	698
S B F Management Ltd.	Billings Bridge	24,000	89,844
Secumb Investments Ltd c/o Regent Vending Machines	Johannsen (1/2/73—31/3/73)	19,580	4,340
S Shabinsky, D Reid, S Greenberg, H Cohen, M Geig, & H Goldstein c/o Devoenshire Investments Ltd.	O'Connor	59,500	274,182
Sherdin Investments	Majestic	23,025	74,753
Spartan Aero Ltd.	Spartan Aero	14,666	62,096
	Spartan Hanger	16,573	35,000
Sperry Gyroscope	Sperry Gyroscope	22,000	72,160
St. Lukes Lutheran Church	St Lukes School	8,000	26,800
Standard Life Assurance Co.	Congill (1/6/72—31/3/73)	189,574	768,529
Sun Life Assurance Co of Canada Ltd c/o Riverside Terrace (Ottawa) Ltd.	Kenson	25,796	121,013

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure
			\$
<i>Ontario—Capital Region—concluded</i>			
<i>Ottawa—concluded</i>			
Three Three One Cooper Ltd.	Nicol	24,250	98,174
Trebla Investments Ltd.	Trebla	3,155	14,166
Triumph Construction	Kent and Albert	142,759	579,648
200 Elgin Ltd.	Elgar	118,330	424,061
Two Seven Five Realty Ltd.	Congill (1/4/72—31/5/72)	189,574	150,620
295 Albert Street Ltd.	Keyes Supply (1/4/72—30/4/72)	25,011	9,503
Union de Canada Assurance	Union de Canada	49,200	229,787
Union Properties (Ontario) Ltd.	Union Electric	28,844	96,516
Joseph Wagner	Greenburg	6,431	31,501
Warner (Ottawa) Realty Co.	Warner	58,263	150,705
Westcliffe Investments	Westcliffe	9,522	19,791
Zeev Vered & Besner	Vered	35,571	177,085
<i>Perth</i>			
S Baylin	Soith Side Lansdowne Street (1/4/72—30/9/72)	7,100	3,000
P & B Building c/o Sam Progosh	South Side Lansdowne Street (1/10/72—31/3/73)	14,000	21,702
<i>Vanier</i>			
Bona Building & Management	Place Vanier, Tower A	176,350	801,795
	(26/4/72—31/3/73)	441	923
	(1/5/72—31/3/73)	4,731	20,209
	Place Vanier, Tower B	213,720	995,935
	(1/8/72—31/3/73)	3,200	6,933
<i>L Damphouse</i>			
	L Damphouse (1/4/72—30/11/72)	9,630	12,198
	(1/12/72—31/3/73)	9,630	6,420
	(1/4/72—30/11/72)	1,964	2,488
	(1/12/72—31/3/73)	1,964	1,309
Levinson—Viner Ltd (in Trust)	McArthur Shopping Centre	1,560	8,767
<i>Williamsburg</i>			
Kigiak Management Development	Post Office	1,110	6,000
<i>Ontario—Northern District</i>			
<i>Capreol</i>			
Frank Mazzuca	15—19 Yonge Street (1/4/72—31/12/72)	1,589	5,959
<i>Dowling</i>			
Robert R Phillips	Post Office	1,336	6,293
<i>Ear Falls</i>			
Stanley Leschuck	Post Office	2,491	16,192
<i>Emo</i>			
Fred Klug Limited	Post Office	1,110	5,999
<i>Iroquois Falls</i>			
Norbert L Grenier	Post Office	1,515	6,396
<i>Marathon</i>			
Township of Marathon	Gilbert Street	2,670	11,535
<i>North Bay</i>			
Hilre Investments Ltd.	195 1st Avenue West (National Film Board)	3,601	20,940
Fraser McIntyre Bldgs Ltd.	Northland Trust Bldg	2,600	5,142
<i>Red Lake</i>			
Andrew Novak	Post Office	1,950	7,054
<i>Sault Ste Marie</i>			
Camston Ltd	Churchill Plaza	8,804	17,737
Louis Palumbo & Carmen Talarico	1416 Wellington Street E	8,760	41,667
SooCentre Properties	Soo Centre Building	6,460	37,920
<i>Sudbury</i>			
Bradley Developments Ltd.	1283 Spark Street	6,177	38,400
Canadian Interurban Properties Ltd.	New Sudbury Centre	1,569	8,237
General Leaseholds Ltd.	880 La Salle	12,270	63,400
Marchland Holdings Ltd.	City Centre	11,071	49,851
Rains Meat Market Ltd.	118 Cedar Street	1,090	6,540
Stevens Building Ltd.	Stevens Building	6,903	23,327

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Ontario—Northern District—concluded</i>			
Timmins			
101 Mall Ltd.....	38 Pine Street E.....	2,330	9,380
Senator Hotels Ltd.....	Senator Hotel Building.....	3,000	14,600
Thunder Bay			
Hydro Electric Commission.....	32—36 N Cumberland St.....	3,900	17,922
Jon Dell Developments.....	I B M Building 200 South Syndicate.....	4,700	7,350
<i>Ontario—Central District</i>			
Ajax			
Steevad Investments Ltd.....	174 Harwood Avenue S.....	2,082	5,700
Amherstview			
Ken & Ray Collins Bay Supermarket.....	Shop Centre.....	1,051	5,100
Barrie			
Consolidated Bldg Corp Ltd.....	Shopping Plaza.....	3,500	15,677
K B C Holdings.....	136 Bayfield.....	20,299	122,801
Oro Investments Ltd.....	110 Dunlop Street.....	1,335	7,232
Mrs Josephine Scaletta.....	32 Dunlop (1/4/72—30/4/72).....	3,065	866
Town Talk Stores Ltd.....	129—131 Dunlop (1/4/72—31/5/72).....	3,567	2,229
Belleville			
Amplifone Canada Ltd.....	37 Dussek Street.....	3,200	9,000
Amplifone Canada Ltd.....	40 Dussek Street.....	5,650	12,300
Fides Canada Investment.....	470 Dundas Street East.....	826	6,754
Dr J N Hartt.....	610 Dundas Street.....	12,885	45,389
N S Investments.....	133 Dundas Street East.....	6,117	27,281
Olympia & York Dev's Ltd.....	494 Dundas.....	61,000	234,920
Bramalea			
Bramalea Consolidated.....	70 Bramalea Road.....	2,609	6,341
Brampton			
Alliance Bldg Corp & Brysan Industrial Developments.....	158 Kennedy Road.....	10,287	11,979
Queens Square Bldg Ltd.....	24 Queen Street East.....	9,016	38,473
Burlington			
Bunton Investments Ltd.....	672 Brant Street.....	1,752	7,300
Marydale Construction.....	4043 New Street.....	2,824	11,475
Concord			
Bonneville Homes Ltd.....	Highway 7 & Keele Street.....	2,076	9,515
Don Mills			
Danforth Holdings Co.....	220 Lesmill Road.....	51,597	103,263
75 The Donway West.....	75 The Donway.....	27,560	187,917
I B M.....	789 Don Mills.....	4,300	30,874
Olympia & York Dev's Ltd.....	789 Don Mills Road.....	133,155	693,723
	797 Don Mills Road.....	5,073	37,932
Olympia & York Dev's Ltd.....	24 Ferrand Drive.....	52,780	40,101
Radio Properties Ltd.....	15 Dyas Road.....	5,268	11,436
John A Watt.....	26 Lesmill Road.....	13,656	32,601
Downsview			
W A Construction Co Ltd.....	1101 Finch Avenue West.....	5,586	20,176
W & M Fleischer & M Greenstein.....	144 Martin Ross.....	21,400	38,239
W A Construction Co.....	4478 Chesswood.....	4,720	12,818
Etobicoke			
C D N Trotting Assoc.....	233 Evans Avenue.....	1,110	6,105
The Manufacturers Lide Insurance Company.....	2 Eva Road.....	5,099	31,200
Hamilton			
Auram Construction Ltd.....	845 Upper James Street.....	9,561	13,706
W R Chilman Ltd.....	719 Main Street.....	4,436	25,728
Cutaia Investments Ltd.....	25 Main Street.....	6,225	43,937
Frasmel Holdings Ltd.....	14 Hughson Street.....	16,700	86,143
The Hamilton Harbour Commissioner.....	585 Wentworth.....	4,412	9,864
Harnox Holdings Ltd.....	1051 Upper James Street.....	8,002	48,812
Family Realty Ltd.....	1038 King Street West.....	6,541	15,300
New Undermount Invest's Ltd.....	135 James Street.....	20,603	98,706
Dr & Mrs V C Stanzia.....	199 Parkdale.....	2,252	12,072
Islington			
Jericho Investments Ltd.....	4975 Dundas Street West.....	32,000	138,626

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name of Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Ontario—Central District—Continued</i>			
Kingston			
Edifax Development Co Ltd.	385—387 Princess Street	16,384	90,112
Greenwood Brothers Ltd.	51 Queen Street	10,685	39,895
Greenwood Brothers Ltd.	382 King Street	5,838	32,099
Greenwood Brothers Ltd.	398 King Street East	1,600	8,784
Uscan Development Corp Ltd.	395 Princess Street	5,480	23,290
Kingston—concluded			
Thomas J Zakas	336 Alfred Street	4,048	16,096
Malton			
Department of Transport	Transport Building T—72	6,950	39,083
Wig—Mar International Investments Ltd.	Air Cargo Terminal	7,900	40,385
Milliken			
Mary Malinsky	Kennedy Road (1/5/72—31/5/72)	1,305	4,157
Mississauga			
Allied Towers Merchants Ltd.	Dixie Road & Highway 5	2,858	11,500
Clarkson Holdings Ltd.	Clarkson Road	7,175	17,800
Crystaplex Plastics	1825 Dundas E.	4,469	8,434
Cooksville Invest's Co Ltd.	3025 Hurontario Street	19,406	111,416
Violet Copeland	20 Dundas Street E.	3,705	13,638
Donald Hrehorski, Olga Subock & Stella Hrehorski	44 Dundas Street W (1/4/72—30/11/72)	1,600	3,334
Richill Construction	1256 Crestlawn	10,076	5,270
Mount Hope			
Howard Booker & Alma Booker	Airport Road	1,220	5,251
Newmarket			
Baccaret Developments	713 Davis Road	1,596	5,353
Norval			
Charles D Carney	5 Adamson Street	1,078	5,600
Oak Ridges			
Sanmal Investments	Oak Ridges (1/10/72—31/3/73)	1,535	4,800
Orillia			
Ross & Robert Sanderson Realty Limited	26 Colborne	4,900	15,300
Oshawa			
Canadian Interurban Properties Limited	600 King, East Mall	5,849	31,786
Corp of City of Oshawa	50 Centre Street	7,544	38,584
Peterborough			
Denbur Investments Ltd.	212 Brock Street	1,375	6,188
Port Credit			
Joseph Nemanic	115 Lakeshore Road	1,036	7,281
Rexdale			
Allied Investors Enterprises Ltd.	Albion & Martingrove	7,481	5,870
Scarborough			
Elaine Plaza	2800 Eglinton Avenue E.	2,500	10,140
Esdee Delivery Service	155 Midwest (1/4/72—5/10/72)	5,054	4,885
Famous Players Ltd.	3434 Lawrence Avenue E.	10,000	54,765
J Gossin & Harry Silver	109 Crockford	7,952	20,000
Naunton Ltd.	1610 Midland Avenue	9,745	32,484
Snowdrift Holdings Ltd.	777 Warden Avenue	4,304	25,800
Toronto Dominion Bank	790 Kennedy Road	2,900	9,779
Thornhill			
David Moussa & Nija Perryzade	7775 Yonge Street	4,997	14,600
Lyle Sparks Investments	7757 Yonge Street	3,881	16,404
Toronto			
Abitibi Paper Company	T D Centre, 20th Floor	11,197	97,729
Adams Furniture Co Ltd.	221 Yonge Street	9,747	75,012
AGT Data Systems Ltd.	74 Victoria Street (25/9/72—31/3/73)	1,000	3,921
Affiliated Realty Corp Ltd.	65 Queen Street	23,319	68,991
Assumption Investments Ltd.	361 King Street	3,000	9,751
Mr Hyman Atlin	685 Danforth	14,074	32,575
Estate of H Bacon Ltd.	102 Berkley Street	14,000	12,266
H W Bacon Ltd.	393 Front Street	23,755	24,723
Joseph A Baldanz & Joseph LaCavera	391 Keele Street	2,000	5,326
Canada Life Assurance Co.	330 University Avenue	19,978	129,334
Canadian Imperial Bank of Commerce	11 Adelaide Street West	18,774	52,130

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Ontario—Central District—Concluded</i>			
<i>Toronto—Concluded</i>			
Canadian Imperial Bank of Commerce	Commerce Court—King and Bay Streets	3,265	7,618
Canadian National Exhibition	Exhibition Park	56,770	13,680
College Flair	22 College Street	16,488	67,058
Conreal Incorporated	185 Bay Street	6,300	43,961
Cooperators Ins Assn	387 Bloor Street East	5,100	19,448
Dela Construction Ltd	Esplanade & Princess St	16,056	8,028
E W Dempster	69 Sunrise Avenue	5,066	15,051
Dominion Realty Company Ltd	2 King Street West	2,396	5,241
Dufferin Lawrence Developments Ltd	26 Dufflaw Road	23,446	39,120
Dundas Pacific Holdings Ltd	2968 Dundas Street West	16,051	93,898
Front Trinity Development Corp Ltd	277 Victoria Street (1/4/72—30/4/72)	2,785	1,160
V Gerrardo & A Marchesani	1384 St Clair Avenue W	2,827	17,000
Giftcraft Realty Ltd	393 Front Street East	28,675	16,200
Fern Horowitz	935 The Queensway	10,457	19,868
Imperial General Properties Ltd	2 Wingold Avenue	50,000	90,625
The Imperial Life Assurance Co	44 Victoria Street	4,610	29,184
Jocar Holdings Limited	2315 Danforth	8,485	31,279
Kinhurst Investments Ltd	160 Springhurst	17,395	56,560
Manufactures Life Insurance Company	1243 Islington Avenue	33,927	163,872
Douglas McLaren	80 Scollard Street	1,370	7,800
Melia Development Ltd	2393 Bloor Street West	12,400	75,047
Midell Estates Limited	103 Vanderhoof Avenue	2,241	35,211
Norapp Investments Ltd	2451 Danforth	2,500	16,700
Olympia & York Development Ltd	480 University	126,825	807,542
Ontario Stock Yards Board	590 Keele Street	8,473	53,685
Parnusa Investments Ltd	3284 Yonge Street	4,725	25,515
Pentland & Baker	60 Adelaide Street East	5,100	24,226
Profile United Realty Holdings Ltd	20 Holly Street	39,017	255,353
Fifth Brook Co Ltd	35 Densley	7,860	27,214
Realty Management Ltd	3271 Bloor Street	2,850	17,100
Scarstate Holdings Ltd	3019 Dufferin Street	11,331	23,150
The Standard Life Assurance Company	74 Victoria Street	16,391	96,788
Sunnybrook Hospital	2075 Bayview Avenue	26,000	51,738
Corporate Properties Ltd	102 Bloor Street West	19,866	132,158
Sussmill Investments Ltd	138 Sunrise (1/4/72—31/7/72)	5,280	2,613
Toronto Dominion Centre Ltd	Toronto Dominion Centre	135,078	809,622
The Toronto Harbour Commissioners	283 Queen's Quay	25,560	44,750
Toronto Home Missions Council of the United Church	Thorncliffe Park Plaza	1,256	7,614
The Toronto Terminal Railways Company	Union Station	100,627	97,015
Trasmetro Properties Ltd	1240 Bay Street (1/2/73—31/3/73)	3,830	4,628
Trizec Equities Ltd	180 Wellington Street	46,140	210,251
University Avenue Motors Ltd	197 Front Street East	18,185	30,000
A Weiss Investments Ltd	164 Spadina	9,471	48,000
Westplants Realty Co Ltd	3253 Lakeshore Boulevard	9,510	33,000
<i>West Hill</i>			
S Edelstein	4551 Kingston Road	7,590	51,687
Skua Corporation Ltd	4591 Kingston Road	5,095	9,341
<i>Weston</i>			
Dalton Realty Ltd	2420 Finch Avenue West (1/4/72—30/11/72)	2,760	3,680
Migis Ltd	South Side of Toryork Drive	6,902	19,791
David & Fanny Saunders	1736 Weston Road	6,641	30,388
Toronto Dominion Bank	1697 Jane Street	3,850	10,800
<i>Willowdale</i>			
Bayview Summit Development	5915 Leslie Street	5,244	37,224
Cummer Yonge Investments Ltd	5851 Yonge Street	2,051	12,000
Kipling Towne House Development Limited	6983 Yonge Street	3,788	21,034
Select Properties Ltd	2901 Bayview	5,570	28,872
Duca (Toronto) Credit Union Ltd	4985 Yonge Street	5,280	26,136
Woodbine—Sheppard Shopping Centre Limited	Fairview Mall	1,907	16,773
<i>Ontario—Southern District</i>			
<i>Blenheim</i>			
Town of Blenheim	Post Office	3,500	9,833

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Ontario—Southern District—Concluded</i>			
Bridgeport			
Corporation of the Village of Bridgeport	Post Office	2,400	9,360
Dorchester			
Harold E Dundas	Post Office	1,680	5,600
Galt			
Marathon Realty Co Ltd	150 Main Street	997	6,231
Guelph			
Albert Fish Real Estate Ltd	162 Woolwich Street	2,040	9,180
Armel Properties Ltd	89 Wyndham Street	1,300	6,500
Corp of Ignatius College	Canfarm	45,020	120,360
Guelph Terminal Warehouse	71 Dawson Road	19,088	17,000
Kitchener			
Kaiser Investments Ltd	151 Frederick Street	3,400	21,250
	151 Frederick Street (1/8/72—31/3/73)	1,263	5,262
Major Holdings & Developments Ltd	30 Duke Street	6,993	17,768
Richard Wilkans	139 Ardelt Avenue	18,572	20,120
	139 Ardelt Avenue (1/9/72—31/3/73)	5,200	6,067
Windale Services & Enterprises Ltd	659—665 King Street E. (1/12/72—31/3/73)	6,720	9,520
Lambeth			
Elcano Acceptance Ltd	25 Main Street East	1,865	6,528
La Salle			
Martins Rohats & Mary Rohats	1579 Front Road	3,118	8,447
London			
Argyle Mall Mgt	1925 Dundas Street	2,000	8,800
Canadian Corps Assoc	1051—53 Dundas Street (1/4/72—30/9/72)	2,044	4,800
Capital Homes Ltd	195 Dufferin Avenue	18,048	112,620
	195 Dufferin Avenue (1/11/72—31/3/73)	1,988	5,875
Forthbridge Developments Ltd	197 York Street	5,928	36,218
Huron Park Medical Dental Centre (1971) Limited	648 Huron Street	5,393	33,010
I B M Canada Ltd	781 Richmond Street	9,200	25,160
John Labatt Ltd	441 Ridout Street North	1,500	8,625
Link Holdings Ltd	539 Richmond Street	16,300	24,400
London Medical—Dental Building	111 Waterloo Street	26,734	146,659
Etta Nelson	744 Dundas Street (1/7/72—31/3/73)	3,000	4,500
Oakport Developments Ltd	205 York Street	12,420	67,604
Oxlea Investment Ltd	383 Richmond Street	25,862	115,000
Postian Realty	395—401 Dundas Street	1,504	5,866
Sil—Jos Holdings Ltd	520 Wellington Street	4,550	18,762
Thiel Real Estate Ltd	366 Oxford Street	3,840	26,845
High Point Management Services Ltd	186 King Street	7,658	34,000
St. Catharines			
Grantham Shopping Plaza Ltd	366 Scott Street	8,000	24,000
Lanham Investment Ltd	8 Church Street	1,200	5,640
Provincial Gas Company	15 Church Street	1,640	9,622
Taro Property Management	195 King Street	6,200	25,545
Mr & Mrs Thomas Laflamme	22 Lock Street	1,200	6,000
360 St Paul Street Holdings	560 St Paul Street	4,383	14,416
Stoney Creek			
Gray 8 Plaza Limited	154 Gray Road	914	5,700
Waterloo			
Paragon Construction Waterloo Limited	279 Weber Street No.	13,604	52,354
Chinook Shopping Centre Limited	75 King Street South	3,582	16,298
Windsor			
Kit-Win Holdings Ltd	660 Ouellette Avenue	2,000	8,400
City of Windsor	181 Goyeau Street	1,923	8,442
880 Ouellette Avenue Ltd	880 Ouellette Avenue	2,842	19,496
	880 Ouellette Avenue (1/1/73—31/3/73)	965	1,665
Terry Davison Ltd	3012 Tecumseh Road East (1/11/72—31/3/73)	2,240	3,750
<i>Manitoba</i>			
Brandon			
Sutherland Agencies Ltd	244—10th Street	1,585	6,527

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Manitoba—Continued</i>			
Carberry			
Duncan James Grierson Glen Percy Sutherland.....	Lots 39 and 40 Block 24 Plan 44.....	1,839	8,176
Dauphin			
A C Mathews.....	38 First Ave, N W.....	1,998	7,499
Gillam			
Manitoba Hydro.....	Lots 7-14 Block 1 Plan 603.....	1,380	5,934
Gimli			
Lanark Construction Co Ltd.....	Federal Bldg.....	2,915	12,324
Headingley			
A D Gibson Holdings.....	McIntosh Road.....	730	5,040
Morris			
Lanark Construction Co Ltd.....	Charles Street.....	1,904	6,597
Russell			
Lanark Construction Co Ltd.....	Main & August Streets.....	4,900	19,391
St Lazare			
J L Guay.....	Lots 6 & 7, Block 6.....	1,220	5,181
Selkirk			
Wimaca Enterprises, Ltd.....	337A Main Street.....	2,500	6,660
Snow Lake			
Dr Bernard Atnikov.....	Lots 12 to 16 Block 16 Plan 748.....	2,200	11,220
The Pas			
Canadian Imperial Bank of Commerce.....	333 Edward Street (1/7/72—31/3/73).....	820	4,613
Michael Eagle Ltd.....	Lot 10, Block 7, Plan 587.....	1,025	7,778
Thompson			
Thompson Leaseholds Ltd.....	83 Churchill Drive.....	1,660	8,472
Winnipeg			
Allarco Developments Ltd.....	177 Lombard.....	13,570	65,976
Andermain Investments Ltd.....	1261 Main Street.....	1,200	5,720
Asta Investments Const Ltd.....	1970 Main Street.....	5,050	23,592
Asta Investments Const Ltd.....	1871 Portage Avenue (1/7/72—31/3/73).....	6,952	31,446
Leon A Brown Limited.....	460 Main Street (1/4/72—15/9/72).....	5,500	13,233
	460 Main Street (1/9/72—31/3/73).....	1,069	3,745
	460 Main Street (1/12/72—31/3/73).....	5,500	9,624
	460 Main Street (15/2/73—31/3/73).....	2,650	1,905
Cadomin Building Ltd.....	Cadomin Building (1/4/72—31/12/72).....	5,700	10,755
	Cadomin Building (1/1/73—31/3/73).....	5,700	3,900
Canadian National Railways.....	CNR Union Station (1/4/72—31/8/72).....	6,110	2,250
Canadian National Railways.....	Garry & Assiniboine Ave.....	25,000	36,000
Canadian National Railways.....	CNR Union Station (1/9/72—31/3/73).....	4,620	3,675
CanPac Enterprises Ltd.....	165 Garry Street (1/4/72—31/7/72).....	6,720	9,747
	165 Garry Street (1/8/72—31/3/73).....	5,400	16,000
Investors Syndicate Ltd.....	280 Smith Street (1/4/72—30/9/72).....	2,220	5,550
Kennedy Investments Ltd.....	177 Kennedy St.....	5,220	6,240
Ladco Company Limited.....	Weatherstone Place & Lakewood Blvd.....	4,988	27,434
Lakeview Office Properties Ltd.....	185 Carlton Street (17/3/73—31/3/73).....	13,612	3,373
Lance Development Ltd.....	Dakota Street & Beliveau Road.....	4,760	23,181
La Porte Realty.....	391-393 Portage Avenue.....	6,940	31,869
Madison Developments Ltd.....	1760 Sargent Avenue St James, Manitoba.....	2,200	7,704
Maltese Cross Investments Ltd.....	66 King Street (1/11/72—31/3/73).....	5,300	5,878
Marvin Investments Ltd.....	Fairbanks Morse Bldg.....	16,745	49,788
	Fairbanks Morse Bldg (1/4/72—31/8/72).....	2,500	4,921
	Fairbanks Morse Bldg (1/9/72—31/3/73).....	2,500	6,300
Melcher Investments Ltd.....	45 Edmonton Street.....	5,666	20,040
M E P C Canadian Properties Ltd.....	Centennial House.....	3,710	22,260
	Broadway & Maryland.....	16,380	103,724
209 Notre Dame Ltd.....	209 Notre Dame Ave.....	1,135	6,240
	209 Notre Dame Ave (1/6/72—31/3/73).....	890	4,180
Carlton Construction Co Ltd.....	960 Powell Avenue (1/4/72—30/6/72).....	11,000	8,250
Crédit Foncier Franco-Canadian.....	Crédit Foncier Building (1/4/72—31/8/72).....	1,450	3,270
	Crédit Foncier Building (1/9/72—31/3/73).....	1,450	5,215
Eagle Development & Investments Ltd.....	777 Portage Avenue (1/11/72—31/3/73).....	7,000	18,045
	Midtown Building (1/1/73—31/3/73).....	3,750	4,350

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Manitoba—Concluded</i>			
<i>Winnipeg—Concluded</i>			
Electric Railway Chambers Ltd.....	213 Notre Dame Avenue.....	1,615	8,256
	213 Notre Dame Avenue (1/4/72—31/3/73).....	1,000	4,790
	213 Notre Dame Avenue (1/2/73—31/3/73).....	1,000	958
Ernst, Liddle & Wolfe Ltd.....	Unit D—390 Provencher (1/4/72—11/8/72).....	1,270	2,098
	390 Provencher Avenue (12/8/72—31/3/73).....	2,005	9,611
Fairview Corporation Ltd.....	100 J Polo Park.....	1,068	5,288
S Goldberg.....	1857 Portage Avenue (1/10/72—31/3/73).....	2,800	7,350
Graham Investment Ltd.....	Midtown Building.....	13,345	60,204
Hanover Estates Ltd.....	930 Portage Avenue.....	3,510	13,199
Home Smith Properties Ltd.....	666 St James Street.....	10,603	57,092
	666 St James Street (15/6/72—31/3/73).....	1,552	6,755
Ingvor Oterholm.....	283 Tache Avenue St Boniface.....	2,288	11,508
Oxlea Investments Ltd.....	Royal Bank Bldg.....	14,023	88,107
	Royal Bank Bldg (1/4/72—31/12/72).....	2,490	11,673
	Royal Bank Bldg (1/9/72—31/3/73).....	975	3,556
P O Q Ltd.....	Westwood Village Shopping Centre.....	4,585	19,190
St James Industrial Park Ltd.....	St James Industrial Park Building.....	4,125	20,801
Spruce Developments Ltd.....	1311 Portage Avenue.....	2,887	12,822
Claire M Thompson & Hyman Myers.....	1128—1130 Ellice (1/4/72—31/12/72).....	3,142	7,785
United Investments Ltd.....	929 Corydon Avenue.....	6,750	15,728
University of Manitoba.....	Food Science Bldg (1/4/72—31/12/72).....	68,180	249,042
William Anthony Holdings Ltd.....	1354-56 Main Street.....	3,215	16,032
	1354-56 Main Street (1/8/72—31/3/73).....	2,325	8,488
Winfield Development Ltd.....	1200 Portage Avenue.....	26,210	129,744
	1200 Portage Avenue (1/9/72—31/3/73).....	1,225	3,969
<i>Saskatchewan</i>			
<i>Cadillac</i>			
T E Knutson.....	Post Office.....	1,040	5,016
<i>Frontier</i>			
T E Knutson.....	Post Office.....	1,040	5,016
<i>Grenfell</i>			
Town of Grenfell.....	Post Office.....	1,775	5,100
<i>Langigan</i>			
Carlton Trail Investments Ltd.....	Post Office & Manpower.....	6,503	24,256
<i>La Ronge</i>			
H Hegland.....	Post Office.....	1,408	5,039
Province of Saskatchewan.....	Provincial.....	1,402	6,570
<i>Meadow Lake</i>			
United Enterprises Ltd.....	Capri Motor Hotel.....	2,000	9,000
<i>North Battleford</i>			
R E Dean.....	Dean Building.....	2,506	10,126
Maher Agencies.....	T Eaton (1/7/72—31/3/73).....	7,776	31,678
<i>Prince Albert</i>			
Northern Drug Co Ltd.....	1302 Central (1/4/72—31/8/72).....	2,700	8,425
Financial Building Ltd.....	Financial.....	3,953	16,944
Houle Elec.....	Houle (1/9/72—31/3/73).....	1,588	4,417
Chester Leach.....	Minto Bowl (1/9/72—31/3/73).....	10,320	20,660
B N Leasing Ltd.....	M & C Building (1/9/72—31/3/73).....	2,668	6,078
Rowe Block Ltd.....	Rowe & Houle.....	6,720	26,620
Zurowski.....	1301-13th Street.....	2,200	6,500
<i>Regina</i>			
Western Realty Ltd.....	C I B.....	3,421	18,131
Western Realty Ltd.....	Canadian Imperial Bank of Commerce.....	17,270	73,397
Marathon Oil Ltd.....	Avord Towers.....	5,443	22,860
Financial Building Ltd.....	Financial.....	6,930	28,216
Dollar Land Corp.....	Derrick Building.....	6,818	26,214
Niesner—Kratt Ltd.....	2054 Broad Street.....	3,040	11,320
Western Realty Ltd.....	Canadian Imperial Bank of Commerce.....	811	5,522
Financial Building Ltd.....	Financial (1/8/72—31/3/73).....	4,374	15,312
Financial Building Ltd.....	Financial (1/9/72—31/3/73).....	10,655	30,507

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
Saskatchewan—Concluded			
Regina—Concluded			
Western Realty Ltd.	1867 Hamilton Street	1,872	10,296
United Management Ltd.	Brent Building	6,558	31,150
Avord Holding Ltd.	Avord Towers	926	5,000
Sask Wheat Pool	Sask Wheat Pool (1/5/72—31/3/73)	1,524	5,419
Hill Building Ltd.	Hill Building (1/6/72—31/3/73)	14,650	48,590
Dollar Land Corp.	Derrick Building (1/10/72—31/3/73)	7,711	18,413
G R Barlow	Barlow Lang Building (1/10/72—31/3/73)	2,000	4,999
Financial Bldg Ltd.	Financial Building (1/11/72—31/3/73)	6,355	13,901
Dollar Land Corp.	Derrick (1/9/72—31/3/73)	5,014	12,477
Roantree Planning & Heating	1722 Cornwall Street (1/12/72—31/3/73)	2,175	2,790
Alfred Eistetter	Torwest Tower (1/2/73—31/3/73)	5,140	2,904
S.E.D. Corp.	1212 Winnipeg Avenue (1/5/72—31/3/73)	3,600	5,940
National Property Dev. (Regina) Ltd.	1102—8th Avenue (1/5/72—31/3/73)	2,770	8,419
Financial Bldg. Ltd.	Financial Building (1/7/72—31/3/73)	1,560	5,089
National Property Dev. (Regina) Ltd.	1102—8th Avenue (1/5/72—31/3/73)	6,052	5,547
Regina Midtown Centre Limited	Midcity Centre	3,385	19,900
S.E.D. Corp.	1212 Winnipeg Street (1/5/73—31/3/73)	3,600	5,940
Saskatoon			
Struction Inv.	Canadian Imperial Bank of Commerce (9/12/72—31/3/73)	2,637	2,468
Dr. V. L. Matthews	Milden Building	2,200	7,500
Great West Life	Financial	2,370	10,296
Avord Holdings	Avord Towers	7,700	29,422
Great West Life	Financial	1,724	7,499
Management Associates Ltd.	Phoenix House (1/5/72—31/3/73)	12,440	54,285
Struction Invest.	Bank of Commerce	5,260	21,566
Neisner Kratt Enterprises Ltd.	1137—8th Street E.	4,600	13,110
Yorkton			
Huron & Erie	Can. Trust Building	1,401	6,795
Promotion Ideas	31 Livingstone Street	4,773	16,220
Marathon Realty	York City Plaza	3,500	12,469
Alberta			
Calgary			
Thomas D. Barnes	211—10 Street N.W.	4,692	22,640
Thomas D. Barnes	526—16 Avenue N.W.	9,050	23,867
City of Calgary	624—9 Avenue S.W.	6,325	24,999
Calgary Power	Calgary Power Building	12,565	58,830
City Savings & Trust	771 Northmount Dr. N.W.	3,440	11,395
Chinook Shopping Centre	Chinook Shopping Centre	4,380	15,506
Calgary Financial Tower	Recruiting Centre	3,704	23,890
Harry Cohen	Petal Building	4,200	18,000
Harry Cohen	132A—9 Avenue S.W.	2,000	10,290
Danish Canadian Club	Fairmore Building	7,801	21,351
David Dyholm	3805—10 Avenue S.W.	2,500	13,899
Devco Properties	MacLeod Place (1/9/72—31/3/73)	4,104	12,329
Great Plains Development	Fina Building (1/4/72—31/8/72)	2,908	7,572
Glendale Properties	8411 Elbow Drive	3,658	9,144
House of Tools	131—12 Avenue S.W. (1/8/72—31/3/73)	7,350	21,804
J.D.S. Buildings	J.D.S. Building	6,200	38,160
Knowlton Realty	631—7 Avenue S.W. (1/4/72—31/8/72)	5,007	10,087
MacLeod Mall Centre	MacLeod Mall Centre	3,500	17,325
Marathon Realty	Palliser Square	24,763	154,133
	Palliser Square (15/11/72—31/3/73)	2,604	6,088
	Palliser Square (9/12/72—31/3/73)	1,925	3,557
Petro Chemical Buildings	Regency Building	6,350	30,422
Petro Chemical Buildings	Petro—Chem Building	4,696	28,391
Petro Chemical Buildings	803—8 Avenue S.W.	2,696	10,500
Prince Hotel Ltd.	Oil Exchange Building (1/4/72—30/6/72)	2,375	5,500
Rex Properties Ltd.	Confederation Building	4,986	31,071
Richfield Real Estate	Fisher Building	1,760	8,268
C. Schneider	Schneider Building (1/6/72—31/3/73)	28,173	25,824

PUBLIC WORKS—Continued
ACCOMMODATION PROGRAM
RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure
			\$
<i>Alberta—Continued</i>			
<i>Calgary—Concluded</i>			
Southwest Holdings Holem.....	1415—17 Avenue S.W.....	6,130	26,757
Springfield Development.....	4415 Manhattan Road.....	29,000	49,009
L. Superstein.....	Linden Building.....	41,625	98,353
Drayton Valley			
Pembina Projects Ltd.....	Post Office.....	2,228	11,145
<i>Drumheller</i>			
Nu—West Homes.....	Penitentiary Housing.....	50,000	91,764
M. Martineau.....	Post Office (1/4/72—31/3/73).....	6,279	7,254
Highfield Utility Const.....	Post Office (1/7/72—31/3/73).....	6,279	19,230
<i>Duchess</i>			
Alice Walper.....	Post Office.....	1,054	5,532
<i>Edmonton</i>			
Mrs. D. Achtem & Mrs. H. Achtem.....	Postal Station "C" (1/4/72—28/2/73).....	6,076	15,372
Allied Development Corp. Ltd.....	CN Tower.....	22,329	129,320
Andy's Construction Ltd.....	Postal Station "D".....	7,918	31,053
Avord Holdings Limited.....	One Thornton Court.....	35,492	166,157
	One Thornton Court (1/4/72—31/10/72).....	4,582	14,566
Baker Properties Ltd. & Alta—West Const. Ltd.....	Baker Centre Building.....	33,955	178,104
Canta Development Corp. Ltd.....	Pyrch Building.....	4,370	20,402
Centennial Investments Ltd. & Trizec Equities.....	Centennial Building.....	965	5,548
	Centennial Building (1/11/72—31/3/73).....	23,907	57,317
	(1/4/72—31/10/72).....	4,187	11,918
	(1/4/72—31/10/72).....	17,580	53,838
	(1/4/72—28/2/73).....	19,400	92,623
	(1/4/72—28/2/73).....	2,590	11,886
Chancery Hall, Ltd.....	Chancery Hall.....	21,196	115,527
Commonwealth Building Ltd.....	Commonwealth Building (1/3/73—31/3/73).....	10,498	3,936
	(1/3/73—31/3/73).....	3,773	983
Financial Building (Edmonton) Ltd.....	Financial Building.....	8,701	43,572
HJM Investments Ltd.....	Eski Bowl.....	8,508	38,486
HJM Investments Ltd.....	Postal Station "E".....	6,113	23,755
Killarney Holdings Ltd.....	Postal Station "M".....	6,330	36,996
Leeds Development Ltd.....	Meadowlark Shopping Centre.....	4,360	24,741
L.P. Mann & Co. Ltd.....	Brick Building (1/4/72—30/4/72).....	2,400	2,388
G. Mulek & M Sembaliuk.....	9100—125 Avenue (15/4/72—31/3/73).....	7,000	16,173
Nelson Eng. & Const. Ltd.....	W & M Nelson Building.....	2,400	9,400
Newspaper Service Bureau.....	Confederation Building.....	6,458	31,392
Oxford Leaseholds Ltd.....	Postal Station "A".....	4,848	33,276
Oxlea Investment Ltd.....	Imperial Oil Building (1/3/73—31/3/73).....	48,085	22,651
Sabo Construction Ltd.....	6138—80 Street (1/1/73—31/3/73).....	3,000	1,987
Trizec Equities Ltd.....	Centennial Building.....	3,932	27,384
Trizec Equities Ltd.....	IBM Building.....	2,400	12,745
United Management Ltd.....	Postal Station "L".....	8,340	25,004
Wentworth Building Ltd.....	Wentworth Building.....	1,600	7,200
Wm A Wiese.....	Postal Station "F".....	6,500	32,499
<i>Fairview</i>			
R R Cunningham.....	Federal Building.....	3,420	14,295
<i>Fort McMurray</i>			
Chartered Investments Ltd.....	Shopping Centre Complex.....	2,500	5,250
McMurray Professional Bldg. Limited.....	McMurray Professional Building.....	1,475	10,678
<i>Grande Cache</i>			
Grande Cache Shoppers Park Limited.....	Shopping Centre.....	2,920	16,059
	Shopping Centre (1/3/73—31/3/73).....	575	862
<i>Grande Prairie</i>			
Ian Holdings Ltd.....	Kovnats Building.....	1,275	5,100
Loveseth Limited.....	Loveseth Building (1/4/72—30/6/72).....	1,512	1,500
<i>High Level</i>			
L P Arseneault.....	Office Building.....	3,011	11,140
Kempton Park Holdings.....	Post Office.....	2,012	8,047
<i>Hinton</i>			
Athabasca Valley Development Corp. Ltd.....	Post Office.....	1,640	6,559
Protective Holdings Ltd.....	Post Office.....	3,136	7,492

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>Alberta—Concluded</i>			
Jasper			
J West Property Management Limited.....	Park Place Building (1/7/72—31/1/73).....	7,080	20,650
Lethbridge			
Metropolitan Stores.....	313 Main Street (1/4/72—31/7/72).....	3,744	5,304
Pahulje, Land & Development.....	704—4 Avenue.....	1,180	5,619
Holiday Village Ltd.....	Holiday Village (1/8/72—31/3/73).....	1,175	5,052
Peace River			
Arthur Arnold.....	Royal Bank Building.....	2,716	8,706
Powell Financial Building Ltd.....	Powell Financial Building.....	2,010	9,808
Ponoka			
C W Healing and C N Cerveny.....	Post Office.....	3,600	7,380
Spirit River			
Sertu Leaseholds Ltd.....	Post Office.....	2,060	8,403
St Paul			
Dr J Melenchuk.....	Main Street.....	536	5,080
Joseph Yakimec.....	Yakimec Building.....	6,000	19,999
Valleyview			
J & N Holdings Ltd.....	Post Office.....	2,700	5,400
<i>Northwest Territories</i>			
Fort Simpson			
Peter Cowie.....	Trailer Lots (Lot 66 & Part of Lot 65).....	16,000	8,750
Fort Smith			
C & R Construction.....	Office Building (1/3/73—31/3/73).....	558	465
Husky Rentals Ltd.....	Husky Houses.....	22,000	53,291
Solar Construction Co. Ltd.....	Post Office.....	5,759	16,239
	Solar Houses.....	9,940	31,765
Govt of the N W T.....	Territorial Government Housing Units.....	8,000	12,933
Hay River			
Harry Helm.....	Cheechako Lodge.....	8,640	33,192
Kee—Lok Holdings Ltd.....	Kee—Lok Houses.....	21,000	43,490
Territorial Hotels Ltd.....	Hay River Hotel (1/8/72—31/3/73).....	1,450	8,290
W R Holdings (NWT) Ltd.....	Medical Clinic.....	2,750	16,500
Inuvik			
G B H Holdings Limited.....	Apartment Building.....	23,080	118,656
Perma Development Co.....	Apartment Building (1/3/73—31/3/73).....	14,664	6,512
Reindeer Air Service Ltd.....	Reindeer Air Service Ltd Hangar.....	5,040	12,000
Pine Point			
Pine Point Shopping Centre Ltd.....	Shopping Centre.....	4,195	13,634
Yellowknife			
Bellanca Developments Ltd.....	Frenchy's Transport Bldg.....	2,017	13,800
Bromley & Son Ltd.....	Bromley Building.....	1,475	8,481
	Bromley Building.....	984	5,658
Gallery Holdings Ltd.....	Gallery Holdings Bldg.....	2,322	17,415
Humford Equities.....	Matonabee Court.....	2,400	9,918
Kee—Lok Holdings Ltd.....	Kee—Lok Rentals.....	10,384	20,600
Macara Agencies.....	Professional Building.....	8,620	51,720
MacKenzie—Humford.....	Matonabee Sub—Division.....	27,450	69,555
	Matonabee Sub—Division.....	107,800	300,759
N MacPherson.....	5502—50A Avenue (4 bedroom house) (1/9/72—31/3/73).....	1,400	3,150
Solar Construction Co Ltd.....	Solar Rentals.....	6,160	6,744
	Solar Rentals.....	9,730	10,656
Tundra Enterprises Ltd.....	Tarang Building.....	2,871	17,226
Yellowknife Industries Dev & Lease Ltd.....	Warehouse (Lot 5, Highway Commercial Zone) Warehouse (Lot 5, Airport Highway) (15/8/72—31/3/73).....	5,000	12,624
	Warehouse (Airport Road).....	4,000	8,649
Yellowknife Properties Ltd.....	MacKenzie Rentals.....	4,356	7,200
			18,000

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure
\$			
<i>British Columbia</i>			
<i>Abbotsford</i>			
City Centre Investments.....	33827 Fraser Way.....	3,505	8,543
G & R Development Co Ltd.....	33575 Mayfair Street.....	3,760	5,070
Valley Warehousing Ltd.....	32988 Fraser Way South.....	2,742	9,840
<i>Burnaby</i>			
Kingsway Holding Ltd.....	4950 Kingsway.....	3,132	10,424
Lake City Industrial Corp Ltd.....	4950 Kingsway (1/1/73—1/3/73).....	3,821	3,474
Professional Realty Corp Ltd.....	3103 Production Way, Lake City Industrial Park.....	29,870	52,906
Sapra Investments Ltd.....	4285 Canada Way.....	28,252	120,092
Cache Creek	7893 Edmonds Street.....	3,757	13,450
<i>Cache Creek</i>			
R E Porter Ltd.....	Post Office.....	2,713	9,460
<i>Campbell River</i>			
Delta Properties Ltd.....	Tyee Plaza Commercial Centre.....	2,750	16,865
Strathcona Realty Ltd.....	Barton Building.....	2,400	7,200
<i>Castlegar</i>			
Oglov Holdings Ltd.....	605 Columbia Avenue.....	6,100	16,176
<i>Chilliwack</i>			
Canada Permanent Trust Co.....	Henderson Block.....	6,756	7,920
<i>Coquitlam</i>			
James R Ker & A W Ker.....	Ridgeway Avenue.....	6,044	15,600
<i>Delta</i>			
Cameo Holdings Ltd.....	11955—94th Avenue.....	1,270	5,325
<i>Fort Nelson</i>			
Sikanni Buildings Ltd.....	Sikanni Building.....	1,008	5,858
<i>Fort St James</i>			
Carrier Developments Ltd.....	Post Office.....	1,553	7,500
<i>Fort St John</i>			
Knights Enterprises Ltd.....	Knight Building.....	1,139	5,400
<i>Ganges</i>			
Mowat's Trading Co Ltd.....	Fulford/Ganges Roads.....	1,720	6,900
<i>Houston</i>			
Engineered Homes Ltd.....	Manpower/Post Office Houston Shopping Centre.....	2,856	13,710
<i>Kamloops</i>			
R J Cooper & G W Carlsen.....	Postal Station "A".....	4,468	15,800
Suncrest Properties Ltd.....	235 1st Avenue.....	12,004	74,729
Venture Estates Ltd.....	328 Seymour Street.....	1,582	5,793
<i>Lake Cowichan</i>			
James L Peterson.....	Shore & Coronation Sts.....	1,871	6,336
<i>MacKenzie</i>			
MacKenzie Ventures Ltd.....	Alexander MacKenzie Shopping Centre.....	1,875	13,312
<i>Maple Ridge</i>			
Mr J Slade.....	22343 Lougheed Highway (1/12/72—1/1/73).....	1,100	900
<i>Nanaimo</i>			
District General Rental Corporation Ltd.....	75 Front Street.....	4,018	18,425
<i>New Westminster</i>			
Forsts Ltd.....	301 Columbia Street (1/12/72—31/3/73).....	1,700	2,080
G Q S Holdings.....	420—6th Street.....	1,730	7,126
Reliance Holdings.....	60—8th Street.....	12,288	45,943
Swannite Ltd.....	225—229 Columbia St.....	2,711	13,555
<i>North Burnaby</i>			
James R Ker & Allen N Ker.....	Postal Station "R".....	9,030	39,600
<i>North Surrey</i>			
City Savings & Trust Co.....	Scott Town Plaza.....	2,101	7,500
<i>North Vancouver</i>			
Block Bros Contractors Ltd, Harold Freeman, David Freeman, David Silvers & Morley Koffman.....	1357 Welch Street.....	35,940	16,895
Block Bros Realty.....	1305 Welch Street.....	40,310	10,697
Buch Industries Ltd.....	1801 Welch Street.....	12,164	29,330
Richard & Roskell.....	497 Mountain Highway.....	7,595	18,256
<i>Parksville</i>			
Highbury Development Ltd.....	Memorial Avenue.....	3,040	15,990

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>British Columbia—Continued</i>			
Port Hardy			
Pacific Coast Const Co Ltd.....	Port Hardy (1/3/73—31/3/73).....	2,806	488
Prince George			
R J Cooper Services Ltd.....	15th & Nicholson.....	14,184	46,475
R Kaatz.....	1253—5th Avenue (1/2/73—31/3/73).....	1,270	2,600
Oxford Leaseholds Co Ltd.....	Royal Bank Building.....	13,832	74,246
Prince George Shopping Centre Ltd.....	1395—6th Avenue.....	12,000	14,400
Dr J A Thorsness.....	1378—5th Avenue.....	2,033	8,100
Prince Rupert			
Prince Rupert Fishermen's Credit Union.....	138—3rd Avenue W.....	7,400	40,248
Revelstoke			
Rural Stores Ltd.....	McKenzie & 1st Avenue (1/4/72—30/4/72).....	3,640	950
Richmond			
Highbury Developments Ltd.....	Postal Station.....	9,234	37,571
Progressive Construction.....	563 A & B No 3 Road.....	5,342	8,012
Sandspit			
Sandspit Enterprises Ltd.....	Post Office.....	1,269	6,984
Sea Island			
Department of Transport.....	Vancouver International Airport Post Office.....	8,663	33,436
Sooke			
Murray's Store Ltd.....	Post Office.....	1,785	8,100
Squamish			
John Drenka.....	3280 Cleveland Avenue.....	3,696	12,794
Summerland			
J P Cooper & R J Cooper Services Ltd.....	Hasting St & Jubilee Rd.....	4,102	18,468
Surrey			
South Surrey Holdings Ltd.....	10070 King George Highway.....	6,608	17,386
White Spot Ltd.....	13645—55—10 4th Ave.....	2,830	8,226
Terrace			
L E Pruden Realty Ltd.....	4545 Lakelse Avenue.....	2,850	11,760
Uchuelet			
Frederick Rhodes.....	Post Office.....	1,534	6,519
Vancouver			
Paul J Atchem & Jos Atchem.....	3760—70 W 10th Ave.....	7,916	33,642
Bank of Canada.....	Bank of Canada Building.....	2,891	18,310
Bentall Properties Ltd.....	505 Burrard Street.....	8,381	30,184
Braburn Estates Ltd.....	1360 Marine Drive Post Office "L".....	6,116	8,600
B & W Management.....	Bentall Centre.....	5,591	29,010
Canada Safeway.....	3366 Kingsway.....	6,035	10,500
Canadian Pacific Railway.....	Immigration Building.....	15,400	15,041
Central Heat Distribution Ltd.....	720 Beatty Street.....	9,800	12,481
Century Insurance Co Ltd.....	1112 W Pender.....	4,343	8,773
City of Vancouver.....	Crn Haro & Bute (site).....	34,584	16,450
Columbia Pacific Ltd.....	Columbia Centre.....	1,907	13,060
Concord Realty.....	450 W Broadway.....	4,825	14,817
Darbar Estates Ltd.....	2285 E Hastings.....	5,400	14,400
The First Canadian Land Corporation.....	Prescot Building.....	37,655	192,020
Murray Goldman.....	Robson & Granville.....	10,800	120,000
Granisle Copper Ltd.....	Rayonier Building.....	6,530	16,935
Great West Life Assur. Co.....	1155 & 1161 W Georgia.....	8,002	48,138
Highbury Const Ltd.....	Centennial Building.....	70,802	430,860
James Ross & Alan N Ker.....	2741 Skeena Street.....	13,000	32,000
Laurel Properties Ltd.....	814 Richards Street.....	11,395	48,930
Macaulay, Nicholls, Maitland Co Ltd.....	Postal Station "E".....	7,204	43,956
M E P C Western Properties.....	714/724 W Hastings St.....	7,000	26,000
Simon J Moskovitch.....	1271 Howe Street.....	1,155	5,460
MacKenzie Management.....	Montreal Trust Building.....	27,186	138,249
MacMillan Bloedel Ltd.....	MacMillan Bloedel Bldg.....	4,207	34,681
Mrs B McNairn.....	6458 Cedarhurst Street (1/7/72—31/3/73).....	1,800	4,365
National Trust Co Ltd.....	1575 W Georgia.....	6,048	10,690
Pacific Centre Ltd.....	Pacific Centre.....	89,897	437,861
Pacific Palisades Ltd.....	Pacific Palisades Bldg.....	11,033	61,958
Mrs Patricia Parker.....	564 Howe Street.....	2,834	12,600

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1972-73 Expenditure \$
<i>British Columbia—Concluded</i>			
<i>Vancouver—Concluded</i>			
Phase II Mgmt Ltd.	1177 W Broadway	1,395	7,489
Phillips Estates Ltd.	535 Thurlow Street	3,835	20,389
Rayonier Canada Ltd.	Rayonier Building	7,640	8,147
Royal General Insurance & Dominion Insurance Corporation	1155 W Pender	26,211	148,451
Sherdale Estates Ltd.	Sun Tower	33,783	105,725
Sun Life Assurance Co of Canada Ltd.	1444 Alberni Street	34,269	218,915
Tahsis Co Ltd.	1201 W Pender (19/2/73—31/3/73)	690	1,225
Time—Rite Investments Ltd.	4508—12 Main Street (1/4/72—31/5/72)	1,920	1,023
United Western Investments	541—A W 8th Avenue (1/12/72—31/3/73)	4,400	2,567
Vancouver Block Ltd.	736 Granville Street	1,870	8,444
Vide Properties Ltd.	1090 W Pender	64,737	415,780
Edward D Werner	336—242 W 2nd Avenue	2,243	6,057
W Y Wong, E D Wong, J Wong, W K Wong	295 East Hastings Street	1,937	5,700
<i>Victoria</i>			
Dominion Mgmt Co.	Toronto—Dominion Bank Building	12,969	61,510
Junction Shopping Centre Ltd.	1627 Fort Street	6,184	23,658
M E P C Canadian Prop Ltd.	880 Douglas Street	2,028	10,194
M E P C Canadian Prop Ltd.	Int House, 880 Douglas Street	10,270	50,354
Loula Cary Mearns	614 Yates Street	2,880	14,688
MacLab Enterprises	301—31 Bastion Square (1/12/72—31/3/73)	1,250	1,771
Alex Olson	478 Island Highway	4,800	8,400
Oxlea Investments Ltd.	Bank of Canada Bldg	26,035	62,233
Yennadon Holdings Ltd.	Douglas Street & Saanich Road	6,494	25,962
<i>Westbank</i>			
Trench's Drugs Ltd.	Post Office	1,553	6,948
<i>Williams Lake</i>			
Canuck Properties Ltd.	Post Office	8,000	33,346
<i>Yukon Territory</i>			
<i>Faro</i>			
Solar Construction Co Ltd.	Post Office	1,225	8,220
<i>Watson Lake</i>			
Yukon Territory Govt.	Yukon Territorial Bldg.	1,376	8,806
<i>Whitehorse</i>			
Casca Enterprises	3rd & Elliott	1,150	6,442
Mainsteel Development Ltd.	212 Main Street	3,510	14,470
<i>Outside Canada</i>			
<i>Birmingham, England</i>			
Birmingham Central Properties Limited	Rotunda Building	4,464	17,076
<i>Buenos Aires Argentina</i>			
Australian Embassy	Australian Embassy (1/3/73—31/3/73)	1,400	857
<i>Chicago Ill USA</i>			
Gottlieb Beale & Co.	Carbide & Carbon Building	2,000	11,246
<i>Glasgow, Scotland</i>			
Centrovincial Estates (Scotland) Ltd.	Ashley House (21/8/72—24/3/73)	5,450	13,711
Commercial and General Investment Limited	Fleming House	6,250	7,590
Cornhill Insurance Co Ltd.	Cornhill House (1/4/72—21/8/72)	1,980	1,745
<i>London, England</i>			
Canadian National Railways	17/19 Cockspur Street	2,413	18,584
Crown Estates Office	Canada House	46,059	73,200
Francis, Eric Vernon	112 Loudoun Road (15/8/72—24/3/73)	1,800	4,473
Mertoun Development Co Ltd.	Flat 5, 34 Bryanston Square (1/11/72—24/3/73)	1,882	11,751
Metropolitan Property Holdings Limited	Flat 28 Melbury Court (21/10/72—24/3/73)	2,522	3,716
	Flat 63 Melbury Court (30/6/72—24/3/73)	2,920	5,743
	Flat 9 Wellesley House (24/6/72—24/3/73)	3,150	13,543
	Flat 10, 169 Queens Gate (16/10/72—24/3/73)	2,686	5,046
<i>National Provident Institution</i>			
<i>Manchester, England</i>			
Secretary of State for Social Services	Gateway House	5,083	14,396

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Concluded

Location and Landlord	Name or Address of Building	Spzce Occupeid Sq. Ft.	1972-73 Expenditure
			\$
<i>Outside Canada—Concluded</i>			
New York NY USA			
Standard Oil Co of New Jersey Ltd.....	Standard Oil Building 1251 Avenue of the Americas New York NY.....	4,935	48,875
Paris France			
La Caisse Autonome de Retraite des Chirugiens Dentistes.....	15 rue de Berri.....	2,830	35,693
Societes Sipace.....	Pan Am Building.....	1,560	29,051
San Francisco Calif USA			
Dillingham Corp of San Francisco.....	Wells Fargo Building.....	2,575	22,316
General—Total All Regions.....			66,535,633
Rentals 1,367 each at a rate of less than \$5,000 per annum.....			3,612,571
Total Rentals—Space.....			70,148,204
Rental of Equipment.....			215,735
Total Rentals.....			70,363,939

The comparative figure for the fiscal year 1971-72 was \$57,971,807.

ACCOMMODATION PROGRAM

Revenues arising from expenditures in Parliamentary Vote 10 amounted to \$4,678,126 and consisted of

PRIVILEGES, LICENCES AND PERMITS

Region	Lessee	Amount	Region	Lessee	Amount
		\$			\$
<i>Capital Region</i>			<i>Ottawa Ont—cont'd</i>		
Arnprior, Ont.			Tunney's Pasture.....	Canadian Governmental Photo Centre.....	89,224
Building No 1.....	Boeing Aircraft.....	38,744	Rentals, 71, each at a rate of less than \$5,000 per annum.....		
Building No 18.....	Boeing Aircraft.....	20,415			53,353
Building No 8.....	Boeing Aircraft.....	7,017			1,262,081
Carleton Place Ont					
Training Centre.....	Public Service Commission.....	58,776			
Hull Que					
National Printing Bureau..	Royal Canadian Mint.....	75,072	<i>Other Than at Ottawa</i>		
Kemptville Ont			Arnold's Cove Nfld		
Training Centre.....	Public Service Commission.....	55,318	Trailers.....	CBC Project Staff.....	8,400
Ottawa Ont			Bay Roberts Nfld		
Besserer St Post Office.....	External Affairs (Passport)	201,842	Government of Canada Bldg.....	Provincial Government.....	6,513
Billings Bridge Plaza.....	SBI Management.....	7,320	Grand Bank Nfld		
Confederation Building.....	Computer Service Bureau..	14,267	Government of Canada Bldg.....	Provincial Government.....	15,096
Elgin and Laurier Sts.....	Lord Elgin Hotel.....	5,001	Harbour Breton Nfld		
Fuller Building.....	International Development Research Centre...	7,875	Government of Canada Bldg.....	Canadian National Railway.....	5,280
Kildare House.....	Company of Young Canadians.....	22,000	St. John's Nfld		
National Press Building...	Various News Agencies.....	49,299	Harbour Board Building..	Canadian Broadcasting Corp.....	7,249
Old Journal Building.....	Ottawa Public Library.....	32,500	Valleyfield Nfld		
Place de Ville Tower "A"...	Public Service Commission.....	189,869	Fish Processing Plant.....	Beothic Fish Processors Ltd.....	22,501
Place Bell Canada.....	Inspector General of Banks.....	16,168	Charlottetown PEI		
Royal Canadian Mint.....	Royal Canadian Mint.....	298,874	Dominion Public Building	Public Utilities Commission.....	6,104
Sir John Carling Building	Farm Credit Corporation..	11,947	Saint John NB		
313 Spadina Avenue.....	Ottawa and District Society for Retarded Children.....	7,200	Postal Terminal Property..	Jos A Likely Ltd.....	5,832

PUBLIC WORKS—Concluded

ACCOMMODATION PROGRAM

PRIVILEGES, LICENCES AND PERMITS—Concluded

Region	Lessee	Amount	Region	Lessee	Amount
		\$			\$
<i>Other Than at Ottawa—Concluded</i>			Victoria BC		
St Stephen NB			Belmont Building		
Customs & Immigration.....	District Supt of Schools		(10/1/72—31/3/73).....	Fort Victoria Properties	
	Dist 21, 22, 23.....	7,155		Ltd.....	4,680
Montreal Que			Dawson Creek YT		
740 Bel Air.....	Dawson College.....	7,374	Government of Canada		
Dorchester and St-Urbain	Place Desjardins.....	14,000	Bldg.....	Canadian National	
St-Jean Que				Railway.....	16,509
Côté Building.....	Farm Credit Corporation	6,263	Whitehorse YT		
Shawinigan Que			PMQ Takhini.....	Federal Government	
395 Station St.....	L'Industrielle Cie			Employees.....	232,057
	d'Assurance.....	5,907	Whitehorse YT		
Trois Rivières Que			Single Quarters Bldg		
Crown Land.....	St-Maurice River Drive....	18,647	No 203.....	Federal Government	
Kingston Ont				Employees.....	24,908
86 Clarence Street.....	Corporation of the City		Whitehorse YT		
	of Kingston.....	12,926	PMQ Riverdale.....	Federal Government	
London Ont				Employees.....	66,552
Mail Processing Depot			Whitehorse YT		
Highbury Avenue			PMQ Valleyview.....	Federal Government	
(21/10/72—20/2/73).....	Livingston Industries Ltd.	38,000		Employees.....	15,587
Mississauga Ont			London England		
Lakeview Complex			Flat 5, 34 Bryanston		
1191 Cawthra Road.....	Crown Assets Disposal		Square (30/11/72—		
	Corporation.....	6,962	31/3/73).....	External Affairs.....	2,280
Parry Sound Ont			London England		
Federal Bldg 3rd Floor			Flat 4, 10 Cambridge Gate		
(1/4/72—15/6/72).....	Georgian College of		(7/2/73—31/3/73).....	External Affairs.....	1,242
	Applied Arts &		London England		
	Technology.....	1,194	Flat 134, Dorset House		
Thunder Bay Ont			(18/12/72—31/3/73).....	External Affairs.....	1,743
Post Office Building			London England		
Station "F".....	Lake Shippers Clearance		Flat 3 Harley House		
	Assn.....	8,051	(10/6/72—31/3/73).....	External Affairs.....	4,956
Post Office Building.....	Board of Grain		London England		
	Commissioners.....	40,338	Flat 8, 28 Hyde Park		
Toronto Ont			Gardens (24/10/72—		
60 Atlantic Avenue			31/3/73).....	External Affairs.....	3,088
See Note 1.....	Vetcraft Industries.....	21,838	London England		
3180 Dufferin Street.....	Dean Myers Chev—Olds..	12,875	Flat 28 Melbury Court		
3222 Dufferin Street.....	Muntz Centre.....	19,786	(1/11/72—31/3/73).....	External Affairs.....	3,718
Fort Churchill Man			London England		
Building H-2.....	Hudson Bay Co.....	14,814	Flat 63 Melbury Court		
Fort Churchill Man			(17/8/72—31/3/73).....	External Affairs.....	5,345
Building H-2.....	Royal Bank of Canada....	5,337	London England		
Moose Jaw Sask			Flat 62 Melton Court		
Government of Canada			(6/7/72—31/3/73).....	External Affairs.....	4,012
Bldg.....	Board of Education.....	5,280	London England		
Fort Nelson BC			Flat 5, 29 Palace Gate		
PMQ.....	Federal Government		(3/8/72—31/3/73).....	External Affairs.....	7,092
	Employees.....	31,365	London England		
Kitimat BC			Flat 9, 29 Palace Gate		
Government of Canada			(2/7/72—31/3/73).....	External Affairs.....	5,325
Bldg.....	Skeena Broadcasters Ltd..	8,438	London England		
Trail BC			Flat 10, 169 Queens Gate		
Government of Canada			(13/10/72—31/3/73).....	External Affairs.....	4,331
Bldg.....	Province of British		London England		
	Columbia.....	8,129	Flat 9 Wellesley House		
Vancouver BC			(2/10/72—31/3/73).....	National Defence.....	4,278
Block 56.....	George Homer Garage		London England		
	Ltd.....	31,065	Flat 12, 10 Weymouth		
Vancouver BC			Street.....	National Defence.....	5,344
150 Smythe Street			Rentals, 1772, each at a		
(1/1/73—31/3/73).....	BC Poney Express.....	3,892	rate of less than \$5,000		
Vanderhoof BC			per annum.....		2,585,531
Government of Canada					3,416,045
Bldg.....	Province of British				4,678,126
	Columbia.....	10,856			

REGIONAL ECONOMIC EXPANSION

Grants to Regional Development Associations to promote regional development; contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: projects and programs under the Agricultural and Rural Development Act; the use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas and other federal-provincial programs.

Grants—

Industrial Development Corporation, Selkirk, Manitoba.....	\$	5,000
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Contributions—

Agricultural and Rural Development Act
cost-shared program:

Newfoundland.....	319,975
Nova Scotia.....	2,289,539
New Brunswick.....	320,969
Québec.....	5,758,399
Ontario.....	6,824,924
Manitoba.....	2,059,937
Saskatchewan.....	529,646
Alberta.....	908,214
British Columbia.....	782,553
	<i>19,794,156</i>

Agricultural and Rural Development Act:

Development Projects on Indian Reserves—

Québec.....	455,678
Ontario.....	235,622
Manitoba.....	60,680
Saskatchewan.....	381,045
Alberta.....	17,714
	<i>1,150,739</i>

Agricultural and Rural Development Act:

Federal-Provincial Research program—

Newfoundland.....	42,752
Nova Scotia.....	20,750
New Brunswick.....	257,757
Alberta.....	43,587
	<i>364,846</i>

Land surveying and mapping program:

Newfoundland.....	268,480
Prince Edward Island.....	1,808
Nova Scotia.....	495,485
New Brunswick.....	802,909
	<i>1,568,682</i>

NewStart companies in designated areas:

Prince Edward Island (to date \$2,976,834).....	4,210
Nova Scotia (to date \$3,675,394).....	Nil
New Brunswick (to date \$2,670,642).....	877,481
Manitoba (to date \$1,664,113).....	39,113
Saskatchewan (to date \$4,291,817).....	388,822
Alberta (to date \$6,466,789).....	85,180
	<i>1,394,806</i>

Programs and projects contributing to the growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:

Newfoundland.....	798,818
Prince Edward Island.....	86,933
Nova Scotia.....	661,663
New Brunswick.....	403,034
	<i>1,950,448</i>

Incentives for the development of industrial employment opportunities in designated areas and regions of Canada determined to require special measures to facilitate economic expansion and social adjustment:

Industrial Incentives:

Newfoundland.....	3,309,091
Prince Edward Island.....	321,075
Nova Scotia.....	11,009,649
New Brunswick.....	9,238,123
Québec.....	29,250,068
Ontario.....	11,975,146
Manitoba.....	12,830,193
Saskatchewan.....	1,292,381
Alberta.....	2,048,016
British Columbia.....	3,753,098
	<i>85,026,840</i>

Federal-Provincial agreement on Special Areas:

Newfoundland.....	16,788,137
Nova Scotia.....	10,370,930
New Brunswick.....	5,831,906
Québec.....	29,284,976
Manitoba.....	1,372,819
Saskatchewan.....	807,752
Alberta.....	985,943
	<i>65,442,463</i>

Comprehensive rural area development programs:

Prince Edward Island.....	15,355,410
New Brunswick Mactaquac.....	789,722
Northeast New Brunswick.....	3,640,985
Québec—Lower St Lawrence, Gaspé and Îles-de-la-Madeleine.....	30,000,000
Manitoba—Interlake.....	4,024,277
	<i>53,810,394</i>

Special Highway Programs:

Newfoundland.....	4,522,920
Nova Scotia.....	9,230,335
New Brunswick.....	9,796,436
	<i>23,549,691</i>

Resource and Geological Surveys:

Newfoundland.....	287,528
New Brunswick.....	425,445
	<i>712,973</i>

Alberta Irrigation Rehabilitation.....	6,200,000
Gimli Recreation Complex—Manitoba.....	364,220
Newfoundland Resettlement.....	297,941
Miscellaneous.....	583,134

Total Vote 10..... \$262,216,333

URBAN AFFAIRS

CENTRAL MORTGAGE AND HOUSING CORPORATION

Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954, C. 23, 1953-54, as amended (10) \$2,709,219

Section 23 of the Act authorizes the Corporation, with the approval of the Governor in Council, to enter into agreements with municipalities providing for the payment to a municipality of contributions in respect of one half of the cost to the municipality of acquiring and clearing, whether by condemnation proceedings or otherwise, an area of land in the municipality. The same section authorizes the Corporation to be paid the money required to carry out such agreements. A payment made under this section shall not be greater than the amount by which the aggregate of \$300,000,000 and any additional amounts authorized by Parliament exceeds the total amount of payments made. Payments to date were \$150,181,926.

Total payments under the Act during the fiscal year to reimburse the Corporation for contributions made to municipalities were \$21,281,068 of which \$18,571,849 for the period April to December 1972 was charged to Vote 10. In addition an expenditure made in 1971-72 under the Act for the period January to March 1972 in the amount of \$2,116,168 was also charged to Vote 10 and credited to non-tax revenue—refunds of previous years expenditure. The balance of \$2,709,219 charged to the statutory item will be charged to an appropriation to be provided in 1973-74.

Details of payments by city, by province follow:

Authority	Agreement with	Estimated Contributions	Payments	To Date
P.C. 1967-1873 d/Oct. 5, 1967.....	Province of Newfoundland St. John's			
P.C. 1970-1606 d/Sept. 16, 1970.....	Blackhead Road (Metro Area)..... Province of Newfoundland Corner Brook (the City).....	2,590,239 1,702,800	374,094 424,781	2,509,314 902,531
P.C. 1965-11/269 d/Feb. 19, 1965 P.C. 1968-1447 d/July 24, 1968.....	Province of Newfoundland St. John's Mundy Pond Area.....	85,842	108	72,444
P.C. 1971-1554 d/July 27, 1971.....	Province of Newfoundland St. John's North West Area.....	1,698,853 6,077,734	362,998 1,161,981	545,751 4,030,040
P.C. 1967-82 d/Jan. 19, 1967.....	Province of Nova Scotia City of Dartmouth.....	1,576,650	52,106	1,601,418
P.C. 1957-1728 d/Dec. 26, 1957 P.C. 1961-1784 d/June 1, 1961 P.C. 1967-1689 d/Sept. 6, 1967 P.C. 1968-1814 d/Sept. 24, 1968.....	Province of Nova Scotia City of Halifax Jacob Street.....	6,270,175	46,249	6,270,175
P.C. 1963-1182 d/Aug. 14, 1963.....	Province of Nova Scotia City of Halifax Uniacke Square.....	2,490,000 10,336,825	110,073 208,428	1,906,679 9,778,272
P.C. 1968-1331 d/July 17, 1968.....	Province of New Brunswick City of Saint John North End Area.....	11,072,519 11,072,519	331,543 331,543	6,773,825 6,773,825
P.C. 1968-1333 d/July 17, 1968 P.C. 1971-1165 d/June 15, 1971 P.C. 1971-2555 d/Nov. 16, 1971.....	Province of Quebec Quebec Housing Corporation.....	56,186,085 56,186,085	10,072,725 10,072,725	28,392,922 28,392,922
P.C. 1970-461 d/Mar. 17, 1971.....	Province of Ontario City of Cornwall.....	1,200,000	270,092	583,637
P.C. 1967-1656 d/Aug. 30, 1967.....	Province of Ontario City of Hamilton Civic Square Area.....	12,641,000	1,030,039	11,907,865
P.C. 1964-1429 d/Sept. 11, 1964.....	Province of Ontario City of Hamilton North End Project.....	4,707,000	276,921	3,093,678
P.C. 1970-1391 d/Aug. 5, 1970.....	Province of Ontario City of Hamilton York Street Area.....	3,150,000	176,525	2,602,522
P.C. 1970-461 d/Mar. 17, 1970.....	Province of Ontario City of Kitchener Downtown Area.....	1,189,805	39,368	42,374
P.C. 1969-2009 d/Oct. 21, 1969.....	Province of Ontario City of London Block C Area.....	1,897,417	250,725	2,105,104
P.C. 1968-1024 d/May 29, 1968.....	Province of Ontario City of Ottawa Lower Town East.....	15,444,325	1,317,401	8,152,606

URBAN AFFAIRS—Continued

CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

Authority	Agreement with	Estimated Contributions	Payments	To Date
P.C. 1969-1574 d/Aug. 11, 1969.....	Province of Ontario City of Sault Ste Marie			
P.C. 1967-1341 d/July 12, 1967.....	International Bridge Plaza.....	2,303,450	457,535	1,340,932
	Province of Ontario City of Sault Ste Marie			
P.C. 1967-395 d/Mar. 2, 1967.....	Riverfront Area.....	723,295	106,534	392,060
	Province of Ontario City of Sudbury			
P.C. 1968-1330 d/July 17, 1968.....	Borgia Area.....	9,430,099	323,603	8,655,226
P.C. 1964-437 d/Mar. 26, 1964	Province of Ontario			
P.C. 1966-837 d/May 13, 1966.....	City of Thunder Bay.....	2,699,861	499,888	2,464,892
	Province of Ontario City of Toronto			
P.C. 1971-2748 d/Dec. 14, 1971.....	Alexandra Park Area.....	7,378,000	31,898	5,964,777
	Province of Ontario City of Toronto			
P.C. 1967-1873 d/Oct. 5, 1967.....	Trefann Court.....	1,041,100	210,876	210,876
	Province of Ontario Town of Trenton.....	20,640	2,104	16,084
P.C. 1968-152 d/Aug. 7, 1968.....	Province of Ontario City of Belleville			
P.C. 1969-1574 d/Aug. 11, 1969.....	Central Area.....	40,950	3,750	29,592
P.C. 1959-47 d/Jan. 14, 1959	Province of Ontario			
P.C. 1966-4 d/Jan. 5, 1966.....	City of Windsor.....	278,350	85,775	115,018
P.C. 1969-1574 d/Aug. 11, 1969.....	City of Niagara Falls.....	278,350	85,775	115,018
	Province of Ontario City of Windsor			
P.C. 1969-1574 d/Aug. 11, 1969.....	Glengarry Park Area.....	64,500	913	64,500
P.C. 1961-1408 d/Sept. 28, 1961		66,913,551	5,229,260	50,250,456
P.C. 1967-1991 d/Oct. 19, 1967.....	Province of Manitoba City of Winnipeg			
P.C. 1970-1502 d/Sept. 9, 1970.....	Lord Selkirk Park Area.....	4,375,000	35,541	4,087,987
	Province of Manitoba City of Winnipeg			
P.C. 1972-985 d/May 9, 1972.....	Midland Railway Area No. 2.....	2,000,000	1,562,500	1,828,448
	Province of Saskatchewan City of Melville.....	6,375,000	1,598,041	5,916,435
P.C. 1966-709 d/April 21, 1966		19,750	7,882	7,882
P.C. 1970-1722 d/Oct. 6, 1970.....	Province of Alberta City of Calgary			
	Churchill Park Area			
P.C. 1968-2105 d/Nov. 19, 1968.....	Area 1A-1B.....	14,210,964	1,629,407	5,435,309
	Province of Alberta City of Medicine Hat.....	659,763	20,792	118,747
P.C. 1967-1873 d/Oct. 5, 1967.....		14,870,727	1,650,199	5,554,036
	Province of British Columbia Village of Alert Bay.....	101,375	20,523	93,029
P.C. 1966-940 d/May 26, 1966.....	Province of British Columbia Corporation District of Burnaby.....	421,040	3,055	434,903
P.C. 1969-1574 d/Aug. 11, 1969.....	Province of British Columbia Municipality of Delta			
P.C. 1966-2462 d/Dec. 29, 1966.....	Town of Ladner.....	145,215	17,163	145,215
	Province of British Columbia Regional District of East Kootenay			
P.C. 1969-1648 d/Aug. 27, 1969.....	Village of Natal.....	1,046,105	37,397	909,344
	Province of British Columbia City of Port Coquitlam.....	143,873	21,550	103,163
P.C. 1969-1648 d/Aug. 27, 1969.....	Province of British Columbia District of Surrey			
	Cloverdale Area.....	334,225	23,867	249,594

URBAN AFFAIRS—*Concluded*CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

Authority	Agreement with	Estimated Contributions	Payments	To Date
P.C. 1960-862 d/June 23, 1960.....	Province of British Columbia City of Vancouver False Creek Area.....	2,621,709	104	1,489,585
P.C. 1964-100 d/July 9, 1964.....	Province of British Columbia City of Vancouver Project 2.....	3,000,000	28,299	2,684,864
P.C. 1964-1895 d/Dec. 10, 1964 P.C. 1965-1963 d/Nov. 1, 1965.....	Province of British Columbia City of Vancouver Urban Renewal Scheme 3.....	111,000	1,684	110,957
P.C. 1967-1656 d/Aug. 30, 1967.....	Province of British Columbia City of Vancouver Second Narrows Bridge Area.....	284,400	52,646	261,417
P.C. 1971-2051 d/Sept. 28, 1971.....	Province of British Columbia City of Vancouver Strathcona.....	2,465,000	264,203	264,203
P.C. 1972-326 d/Feb. 22, 1972.....	Province of British Columbia City of Vancouver Britannia.....	500,000	349,202	349,202
P.C. 1971-2255 d/Oct. 17, 1971.....	Province of British Columbia City of Vancouver Gastown.....	246,000	35,000	35,000
P.C. 1971-1878 d/Sept. 2, 1971.....	Province of British Columbia City of Victoria Inner Harbour.....	500,000	161,667	323,333
P.C. 1966-2152 d/Nov. 17, 1966 P.C. 1966-2288 d/Dec. 9, 1966.....	Province of British Columbia City of Victoria Rose Blanchard Area.....	1,106,582 13,026,524	4,649 1,021,009	1,042,094 8,495,903
Total		184,878,715	21,281,068	119,199,791

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCES

SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT

Year Ended March 31, 1973

(in thousands of dollars)

DEPARTMENTS	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatche- wan	Alberta	British Columbia	Total
Agriculture.....	4	68	61	3	1,094	913	1,041	1,025	975	266	5,450
Energy, Mines and Resources.....					50					31	81
Environment.....	1,059	86	256	449	52	1,525	587	77	77	1,741	5,909
External Affairs.....					194						194
Indian Affairs and Northern Development						208	356	537			1,101
Industry, Trade and Commerce.....	40	29	36		147	173	19	26	12	10	492
Manpower and Immigration.....	69	26	289	217	11	4,370	702	802	924	335	7,745
National Defence.....	83	20	138	42	831	1,072	139	131	226	300	2,982
National Health and Welfare.....	78,093	13,959	93,572	82,632	178,545	938,154	136,612	114,182	213,111	260,710	2,109,570
Public Works.....			115	461	461	78	2,483		44		3,642
Regional Economic Expansion.....	8,887	12,366	8,544	9,598	45,925	6,825	6,808	530	1,911	783	102,177
Secretary of State.....	6,443	1,593	18,008	13,928	216,346	180,695	21,214	15,048	54,883	20,133	548,291
Treasury Board.....			80	61		70		80	83	82	456
Urban Affairs.....					5,790	2,697					8,487
Total.....	94,678	28,147	121,099	107,391	449,252	1,136,974	169,961	132,438	272,246	284,391	2,796,577

Details on following pages.

AGRICULTURE

CROP INSURANCE

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....	65	39	208
Nova Scotia.....	52	39	130
New Brunswick.....			
Quebec.....			
Ontario.....	784	489	2,405
Manitoba.....	1,026	1,004	8,428
Saskatchewan.....	1,004	362	4,166
Alberta.....	956	978	7,076
British Columbia.....	257	247	1,387
Total provinces.....	4,144	3,158	23,800
Northwest Territories.....			
Yukon Territory.....			
Total.....	4,144	3,158	23,800

EXPERIMENTAL CROP INSURANCE

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....	1,070	877	5,256
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	1,070	877	5,256
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,070	877	5,256

GRANTS TO 4-H CLUBS

(in thousands of dollars)

Province	Year ended March 31		From *Inception
	1973	1972	
Newfoundland.....	4	4	
Prince Edward Island.....	3	3	
Nova Scotia.....	9	9	
New Brunswick.....	3	4	
Quebec.....	24	21	
Ontario.....	68	68	
Manitoba.....	15	15	
Saskatchewan.....	21	20	
Alberta.....	19	16	
British Columbia.....	9	10	
Total provinces.....	175	170	
Northwest Territories.....			
Yukon Territory.....			
Total.....	175	170	

*Information not available

PROGRAMS UNDER \$100,000

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	61	63	836,114
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	61	63	836,114
Northwest Territories.....			
Yukon Territory.....			
Total.....	61	63	836,114

ENERGY, MINES AND RESOURCES

AEROMAGNETIC SURVEYS

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....	50	215	265
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....	31	55	86
Total provinces.....	81	270	351
Northwest Territories.....	1,165	836	2,001
Yukon Territory.....			
Total.....	1,246	1,106	2,352

ENVIRONMENT

INVENTORY OF FOREST RESOURCES AND
LAND CAPABILITY STUDIES

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	400	627	4,083
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	400	627	4,083
Northwest Territories.....			
Yukon Territory.....			
Total.....	400	627	4,083

INDUSTRIAL DEVELOPMENT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	659	611	4,043
Prince Edward Island.....	86	79	377
Nova Scotia.....	256	250	1,858
New Brunswick.....	135	136	1,311
Quebec.....	52	48	663
Ontario.....	18	26	46
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....	48	22	102
Total provinces.....	1,254	1,172	8,400
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,254	1,172	8,400

METROPOLITAN TORONTO
CONSERVATION AUTHORITY

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	1,034	80	8,162
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	1,034	80	8,162
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,034	80	8,162

ENVIRONMENT—Continued

CANADA/ONTARIO LOWER GREAT LAKES AGREEMENT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	468	55	523
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	468	55	523
Northwest Territories.....			
Yukon Territory.....			
Total.....	468	55	523

LAKE WINNIPEG, CHURCHILL, NELSON RIVER AGREEMENT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	510		510
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	510		510
Northwest Territories.....			
Yukon Territory.....			
Total.....	510		510

SASKATCHEWAN NELSON BASIN BOARD

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	55	108	772
Saskatchewan.....	55	108	772
Alberta.....	55	108	772
British Columbia.....			
Total provinces.....	165	324	2,316
Northwest Territories.....			
Yukon Territory.....			
Total.....	165	324	2,316

FRASER RIVER FLOOD CONTROL

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....	1,295	1,067	3,478
Total provinces.....	1,295	1,067	3,478
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,295	1,067	3,478

ENVIRONMENT—Concluded

OKANAGAN BASIN AGREEMENT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....	398	244	781
Total provinces.....	398	244	781
Northwest Territories.....			
Yukon Territory.....			
Total.....	398	244	781

SAINT JOHN RIVER BASIN STUDY

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....	314	231	560
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	314	231	560
Northwest Territories.....			
Yukon Territory.....			
Total.....	314	231	560

VARIOUS PROGRAMS UNDER \$100,000

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	5	43	3,362
Manitoba.....	22	19	40
Saskatchewan.....	22	19	40
Alberta.....	22	19	40
British Columbia.....			
Total provinces.....	71	100	3,482
Northwest Territories.....			
Yukon Territory.....			
Total.....	71	100	3,482

VARIOUS PROGRAMS NIL EXPENDITURES 1972-73

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....		174	174
New Brunswick.....			
Quebec.....			
Ontario.....		39	39
Manitoba.....		88	36,925
Saskatchewan.....		81	184
Alberta.....			
British Columbia.....		214	525
Total provinces.....		596	37,847
Northwest Territories.....			
Yukon Territory.....			
Total.....		596	37,847

EXTERNAL AFFAIRS

INTERNAL JOINT COMMISSION

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	194	295	1,853
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	194	295	1,853
Northwest Territories.....			
Yukon Territory.....			
Total.....	194	295	1,853

The amounts represent half the costs of the Ontario Ministry of the Environment's expenses in direct support of the International Joint Commission's investigation of pollution of the Lower Great Lakes and their Connecting Channels

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

CHILD CARE AGREEMENT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	128	216	532
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	128	216	532
Northwest Territories.....			
Yukon Territory.....			
Total.....	128	216	532

COMMUNITY DEVELOPMENT—ON AND OFF RESERVE

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	50	98	417
Manitoba.....			276
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	50	98	693
Northwest Territories.....			
Yukon Territory.....			
Total.....	50	98	693

FOREST FIRE PROTECTION AGREEMENT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	38	38	314
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	38	38	314
Northwest Territories.....			
Yukon Territory.....			
Total.....	38	38	314

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—

Concluded

REGISTERED TRAPLINE FUR AGREEMENT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	47	42	191
Saskatchewan.....	60		
Alberta.....			
British Columbia.....			
Total provinces.....	107	42	191
Northwest Territories.....			
Yukon Territory.....	10	10	
Total.....	117	52	191

ROADS ON AND TO RESERVES

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	181	160	708
Saskatchewan.....	325		
Alberta.....			
British Columbia.....			
Total provinces.....	506	160	708
Northwest Territories.....			
Yukon Territory.....			
Total.....	506	160	708

NATURAL RESOURCES AGREEMENT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	120	157	
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	120	157	
Northwest Territories.....			
Yukon Territory.....			
Total.....	120	157	

VOCATIONAL AND TECHNICAL TRAINING

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			27
Saskatchewan.....	152		
Alberta.....			
British Columbia.....			
Total provinces.....	152		27
Northwest Territories.....			
Yukon Territory.....			
Total.....	152		27

INDUSTRY, TRADE AND COMMERCE

WINTER WORKS

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	40		40
Prince Edward Island.....	29	6	35
Nova Scotia.....	36	9	45
New Brunswick.....		50	50
Quebec.....	120		120
Ontario.....	93	59	152
Manitoba.....	18		18
Saskatchewan.....	22	32	54
Alberta.....		37	37
British Columbia.....	1	67	68
Total provinces.....	359	260	619
Northwest Territories.....		9	9
Yukon Territory.....		4	4
Total.....	359	273	632

TRAVEL INDUSTRY DEVELOPMENT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....	27		27
Ontario.....	80		80
Manitoba.....	1		1
Saskatchewan.....	4		4
Alberta.....	12		12
British Columbia.....	9		9
Total provinces.....	133		133
Northwest Territories.....			
Yukon Territory.....			
Total.....	133		133

MANPOWER AND IMMIGRATION

AGRICULTURAL MANPOWER

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....	7	1	12
Nova Scotia.....	10	11	93
New Brunswick.....	5	4	17
Quebec.....	11	51	187
Ontario.....	109	29	383
Manitoba.....	37	4	106
Saskatchewan.....	16	4	30
Alberta.....	51	48	288
British Columbia.....	4	1	16
Total provinces.....	250	153	1,132
Northwest Territories.....			
Yukon Territory.....			
Total.....	250	153	1,132

FEDERAL-PROVINCIAL HEALTH AGREEMENTS

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			6
New Brunswick.....			
Quebec.....	24	29	155
Ontario.....			
Manitoba.....			2
Saskatchewan.....			
Alberta.....			13
British Columbia.....			
Total provinces.....	24	29	176
Northwest Territories.....			
Yukon Territory.....			
Total.....	24	29	176

MANPOWER AND IMMIGRATION—Concluded

DEVELOPMENT SERVICE GRANTS TRAINING
RESEARCH PROGRAM

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland			
Prince Edward Island			17
Nova Scotia		8	31
New Brunswick			20
Quebec			550
Ontario	- 5	3	439
Manitoba	11	33	81
Saskatchewan			
Alberta	15	23	39
British Columbia			
Total provinces	21	67	1,177
Northwest Territories			
Yukon Territory			
Total	21	67	1,177

VOCATIONAL REHABILITATION OF
DISABLED PERSONS

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland	69	47	266
Prince Edward Island	19	14	98
Nova Scotia	279	230	1,188
New Brunswick	212	74	813
Quebec			
Ontario	4,242	3,738	16,831
Manitoba	654	916	4,526
Saskatchewan	786	722	3,934
Alberta	858	504	2,528
British Columbia	331	250	1,408
Total provinces	7,450	6,495	31,592
Northwest Territories		5	5
Yukon Territory			
Total	7,450	6,500	31,597

CAPITAL ASSISTANCE IN THE PROVISION OF
TRAINING FACILITIES FOR ADULT OCCUPATIONAL
TRAINING

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland		4,130	13,896
Prince Edward Island		878	4,479
Nova Scotia		4,148	44,339
New Brunswick		4,897	36,412
Quebec		28,502	294,969
Ontario			114,922
Manitoba		12,732	50,217
Saskatchewan		7,701	49,058
Alberta			27,709
British Columbia		12,601	58,371
Total provinces		75,589	694,372
Northwest Territories		449	1,249
Yukon Territory			100
Total		76,038	695,721

NATIONAL DEFENCE

CONTRIBUTIONS TO PROVINCES AND
MUNICIPALITIES FOR CIVIL DEFENCE PURPOSES

(in thousands of dollars)

Province	Year ended March 31		From 1961
	1973	1972	
Newfoundland	83	83	832
Prince Edward Island	20	21	252
Nova Scotia	138	133	2,220
New Brunswick	42	34	1,257
Quebec	831	847	12,817
Ontario	1,072	1,073	16,640
Manitoba	139	136	2,385
Saskatchewan	131	120	1,991
Alberta	226	227	5,119
British Columbia	300	307	5,847
Total provinces	2,982	2,981	49,360
Northwest Territories	18	19	120
Yukon Territory			
Total	3,000	3,000	49,480

NATIONAL HEALTH AND WELFARE

HEALTH INSURANCE AND RESOURCES PROGRAM

HEALTH RESOURCES FUND ACT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	5,880*†	699	6,951
Prince Edward Island.....	60		634
Nova Scotia.....	771*	1,176	18,816
New Brunswick.....	642*	2	4,702
Quebec.....	727	7,218	42,695
Ontario.....	15,346	17,361	95,073
Manitoba.....	4,926	716	7,126
Saskatchewan.....	2,818	2,953	10,141
Alberta.....	5,116	4,563	19,964
British Columbia.....	607	2,312	10,947
Total provinces.....	36,893	37,000	217,049
Northwest Territories.....	107		107
Yukon Territory.....			
Total.....	37,000	37,000	217,156

*Includes additional contributions from the \$25 million portion of the fund as follows:

Newfoundland.....	2,031
Nova Scotia.....	355
New Brunswick.....	143
	2,529

†Includes an additional contribution of \$446,752 from the \$75 million special allocation.

HEALTH INSURANCE AND RESOURCES PROGRAM

*RESEARCH AND DEMONSTRATIONS IN THE FIELD OF PUBLIC HEALTH

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	45	53	427
Prince Edward Island.....		52	255
Nova Scotia.....	386	298	2,482
New Brunswick.....	95	78	487
Quebec.....	1,489	1,537	12,615
Ontario.....	1,224	1,008	14,053
Manitoba.....	553	497	4,769
Saskatchewan.....	289	325	3,059
Alberta.....	207	192	2,145
British Columbia.....	492	511	5,032
Total provinces.....	4,780	4,551	45,324
Northwest Territories.....	19		123
Yukon Territory.....			
Total.....	4,799	4,551	45,447

*Formerly public health research of the general health grants.

HEALTH INSURANCE AND RESOURCES PROGRAM

*TRAINING OF HEALTH PERSONNEL

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	59	57	1,257
Prince Edward Island.....	21	21	295
Nova Scotia.....	85	83	1,561
New Brunswick.....	71	69	1,080
Quebec.....	588		4,899
Ontario.....	805	730	9,578
Manitoba.....	103	103	1,478
Saskatchewan.....	99	98	1,389
Alberta.....	165	118	2,297
British Columbia.....	160	156	2,184
Total provinces.....	2,156	1,435	26,018
Northwest Territories.....		6	38
Yukon Territory.....			1
Total.....	2,156	1,441	26,057

*Formerly professional training of the general health grants.

HEALTH INSURANCE AND RESOURCES PROGRAM

MEDICAL CARE ACT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	15,282	14,350	51,370
Prince Edward Island.....	3,206	2,897	6,912
Nova Scotia.....	22,555	20,656	74,674
New Brunswick.....	18,489	16,167	38,083
Quebec.....	175,221	159,810	391,156
Ontario.....	224,975	203,732	668,124
Manitoba.....	30,181	27,487	98,652
Saskatchewan.....	26,627	25,417	103,500
Alberta.....	48,004	45,008	152,290
British Columbia.....	64,710	60,024	234,454
Total provinces.....	629,250	575,548	1,819,215
Northwest Territories.....	1,067	914	1,981
Yukon Territory.....	486		486
Total.....	630,803	576,462	1,821,682

NATIONAL HEALTH AND WELFARE—Continued
HEALTH INSURANCE AND RESOURCES PROGRAM
ALL OTHER GENERAL HEALTH GRANTS
(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....		229	16,908
Prince Edward Island.....		81	5,913
Nova Scotia.....		308	26,217
New Brunswick.....		259	22,872
Quebec.....		49	106,562
Ontario.....		2,647	153,208
Manitoba.....		430	31,200
Saskatchewan.....		366	32,488
Alberta.....		587	41,347
British Columbia.....		761	51,044
Total provinces.....		5,717	487,759
Northwest Territories.....		25	1,084
Yukon Territory.....		12	678
Total.....		5,754	489,521

HEALTH INSURANCE AND RESOURCES PROGRAM
HOSPITAL INSURANCE AND DIAGNOSTIC
SERVICES ACT
(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	30,594	27,120	206,734
Prince Edward Island.....	6,238	5,232	41,098
Nova Scotia.....	47,154	42,760	326,286
New Brunswick.....	39,293	34,735	260,264
Quebec.....			394,850
Ontario.....	485,046	427,515	3,171,938
Manitoba.....	64,445	53,492	425,351
Saskatchewan.....	55,194	49,467	426,237
Alberta.....	105,803	94,836	687,321
British Columbia.....	123,311	107,110	805,314
Total provinces.....	957,078	842,267	6,745,393
Northwest Territories.....	2,510	1,543	12,800
Yukon Territory.....	932	768	6,032
Total.....	960,520	844,578	6,764,225

NOTE: No contribution is shown to Quebec since the compensation to that province in respect of the program is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. See, under Department of Finance (Vol. II) for the cash adjustment portion of the transfer under the Established Programs (Interim Arrangements) Act.

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM
OLD AGE ASSISTANCE
(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	11—	11—	23,736
Prince Edward Island.....			3,850
Nova Scotia.....	3—	6—	25,003
New Brunswick.....	2—	4—	27,383
Quebec.....	15	66—	132,437
Ontario.....	19—	22—	103,661
Manitoba.....	4—	8—	25,205
Saskatchewan.....	3—	7—	24,167
Alberta.....	6—	13—	29,672
British Columbia.....	1—	13—	26,542
Total provinces.....	34—	150—	431,656
Northwest Territories.....	1—	1—	683
Yukon Territory.....			155
Total.....	35—	151—	432,494

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM
BLIND PERSONS ALLOWANCES
(in thousands of dollars)

Province	Number of recipients March, 1973	Year ended March 31		From Inception
		1973	1972	
Newfoundland.....	310	218	238	4,536
Prince Edward Island.....	47	32	32	817
Nova Scotia.....	435	295	324	7,721
New Brunswick.....	364	250	272	7,063
Quebec.....	480		1—	17,870
Ontario.....	99	37	73	13,545
Manitoba.....	134	83	97	3,768
Saskatchewan.....	36	25	28	3,170
Alberta.....	190	130	146	4,393
British Columbia.....	429	278	284	5,627
Total provinces.....	2,524	1,348	1,493	68,510
Northwest Territories.....	29	19	17	368
Yukon Territory.....	4	3	3	49
Total.....	2,557	1,370	1,513	68,927

NATIONAL HEALTH AND WELFARE—Concluded

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

DISABLED PERSONS ALLOWANCES

(in thousands of dollars)

Province	Number of recipients March 1973	Year ended March 31		From Inception
		1973	1972	
Newfoundland.....	28	10	12	6,438
Prince Edward Island.....	5	3	5	3,028
Nova Scotia.....	280	130	169	15,095
New Brunswick.....	1,824	837	901	13,815
Quebec.....	1,472		9—	70,063
Ontario.....	233	99	138	60,447
Manitoba.....	267	121	158	8,132
Saskatchewan.....	59	26	29	5,958
Alberta.....	1,281	580	628	11,401
British Columbia.....	2,722	1,165	1,144	14,777
Total provinces.....	8,171	2,971	3,175	209,154
Northwest Territories.....	37	16	16	176
Yukon Territory.....	5	2	3	23
Total.....	8,213	2,989	3,194	209,353

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

CANADA ASSISTANCE PLAN

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	26,016	25,559	132,795
Prince Edward Island.....	4,398	4,041	19,786
Nova Scotia.....	22,195	21,857	97,777
New Brunswick.....	22,944	20,228	87,300
Quebec.....	505		505
Ontario.....	210,492	211,035	955,052
Manitoba.....	36,204	36,304	149,508
Saskatchewan.....	29,103	25,307	122,914
Alberta.....	53,049	42,808	221,557
British Columbia.....	69,979	68,563	319,771
Total provinces.....	474,885	455,702	2,106,965
Northwest Territories.....			
Yukon Territory.....	697	296	1,917
Total.....	475,582	455,998	2,108,882

INCOME SECURITY

AND SOCIAL ASSISTANCE PROGRAM
UNEMPLOYMENT ASSISTANCE

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			46,093
Prince Edward Island.....			3,190
Nova Scotia.....			14,884
New Brunswick.....			12,211
Quebec.....			231,690
Ontario.....	105	54	198,424
Manitoba.....			42,163
Saskatchewan.....			36,667
Alberta.....	49	64	61,108
British Columbia.....			140,779
Total province.....	154	118	787,209
Northwest Territories.....	908	1,010	3,158
Yukon Territory.....	7—		676
Total.....	1,055	1,128	791,043

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAMWELFARE SERVICES PLAN—NATIONAL
WELFARE GRANTS

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			31
Prince Edward Island.....		5	42
Nova Scotia.....	4	6	86
New Brunswick.....	13	6	111
Quebec.....			
Ontario.....	44	54	1,203
Manitoba.....			5
Saskatchewan.....	4		77
Alberta.....	14	15	161
British Columbia.....	9	13	234
Total provinces.....	89	99	1,950
Northwest Territories.....		19	222
Yukon Territory.....			85
Total.....	89	118	2,257

NOTE: No contribution is shown to Quebec since the compensation to that province in respect of the program is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. See, under Department of Finance (Vol. II) for the cash adjustment portion of the transfer under the Established Programs (Interim Arrangements) Act.

PUBLIC WORKS

SUMMARY OF PROGRAMS AS
DETAILED BELOW

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia ⁽¹⁾	115		115
New Brunswick ⁽²⁾	461	6	467
Quebec ⁽²⁾	461	6	467
Ontario ⁽³⁾	78	3	81
Manitoba ⁽⁴⁾	2,483	9	2,492
Saskatchewan.....			
Alberta ⁽⁵⁾	44		44
British Columbia.....			
Total provinces.....	3,642	24	3,666
Northwest Territories.....			
Yukon Territory.....			
Total.....	3,642	24	3,666

⁽¹⁾Lease at Johnson Building, Barrington Street, Halifax, N.S. for Information Canada.

⁽²⁾Matapedia—Interprovincial Bridge between New Brunswick and Quebec.

⁽³⁾Contribution to the Province of Ontario in respect of the Ottawa Queensway—\$68 thousand.

Maintenance cost of Perley Bridge. Agreement that Federal Government pay 75%, Ontario Government 25%—\$10 thousand for year ended 1973, \$3 thousand for year ended 1972.

⁽⁴⁾Project Churchill—Cost sharing agreement with Province of Manitoba for construction services and social infrastructures at Churchill, Manitoba.

⁽⁵⁾Sylvan Lake, Alberta—wharf replacement.

REGIONAL ECONOMIC EXPANSION

SUMMARY OF PROGRAMS AS
DETAILED BELOW

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	8,887	4,879	41,001
Prince Edward Island.....	12,366	9,996	39,908
Nova Scotia.....	8,544	3,812	81,898
New Brunswick.....	9,598	9,040	50,880
Quebec.....	45,925	37,219	139,143
Ontario.....	6,825	6,147	39,724
Manitoba.....	6,808	6,660	44,539
Saskatchewan.....	530	2,644	21,395
Alberta.....	1,911	1,324	16,290
British Columbia.....	783	926	10,500
Total provinces.....	102,177	82,647	485,278
Northwest Territories.....			
Yukon Territory.....			
Not allocated by Province.....			151
Total.....	102,177	82,647	485,429

Includes programs in respect to Fund for Rural Economic Development (FRED), Agricultural and Rural Development Act (ARDA), Special area in infrastructure and federal-provincial research programs.

SECRETARY OF STATE

POST SECONDARY EDUCATION

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	6,219	6,347	28,093
Prince Edward Island.....	1,365	1,382	7,312
Nova Scotia.....	17,054	15,956	76,851
New Brunswick.....	8,047	8,241	35,868
Quebec.....	179,439	149,732	638,040
Ontario.....	161,744	157,188	704,130
Manitoba.....	19,976	19,449	87,006
Saskatchewan.....	14,221	16,065	84,861
Alberta.....	53,745	61,404	259,722
British Columbia.....	19,288	14,695	83,976
Total provinces.....	481,098	450,459	2,005,859
Northwest Territories.....			
Yukon Territory.....			
Total.....	481,098	450,459	2,005,859

BILINGUALISM DEVELOPMENT

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....	224	182	529
Prince Edward Island.....	228	129	458
Nova Scotia.....	951	847	2,572
New Brunswick.....	5,881	6,712	16,316
Quebec.....	36,633	40,361	106,981
Ontario.....	18,380	21,451	52,016
Manitoba.....	1,189	1,134	3,173
Saskatchewan.....	763	433	1,793
Alberta.....	1,052	1,050	2,967
British Columbia.....	820	1,019	2,723
Total provinces.....	66,121	73,318	189,528
Northwest Territories.....			
Yukon Territory.....			
Total.....	66,121	73,318	189,528

SECRETARY OF STATE—Concluded

CITIZENSHIP AND LANGUAGE INSTRUCTION FOR IMMIGRANTS

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....	3	4	17
New Brunswick.....		1	2
Quebec.....	234	155	421
Ontario.....	500	210	2,990
Manitoba.....	3	7	43
Saskatchewan.....	10		15
Alberta.....		5	19
British Columbia.....	25		138
Total provinces.....	775	382	3,645
Northwest Territories.....			
Yukon Territory.....			
Total.....	775	382	3,645

LANGUAGE TEXTS FOR CITIZENSHIP CLASSES

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....		4	4
New Brunswick.....			
Quebec.....	40		73
Ontario.....	71	66	404
Manitoba.....	3		14
Saskatchewan.....		8	14
Alberta.....	6	6	32
British Columbia.....		36	36
Total provinces.....	120	120	577
Northwest Territories.....			
Yukon Territory.....			
Total.....	120	120	577

CITIZENSHIP DEVELOPMENT, INDIAN PARTICIPATION

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....		26	26
Ontario.....			
Manitoba.....	43	119	270
Saskatchewan.....	54	24	131
Alberta.....	80	2	157
British Columbia.....			
Total provinces.....	177	171	584
Northwest Territories.....			
Yukon Territory.....	15	15	30
Total.....	192	186	614

CENTENNIAL COMMISSION

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			2,867
Prince Edward Island.....			94
Nova Scotia.....			3,256
New Brunswick.....			3,109
Quebec.....			8,262
Ontario.....			8,421
Manitoba.....			3,450
Saskatchewan.....			3,401
Alberta.....			3,856
British Columbia.....			4,148
Total provinces.....			40,864
Northwest Territories.....			298
Yukon Territory.....			280
Total.....			41,442

TREASURY BOARD

National Research Council of Canada

TECHNICAL INFORMATION SERVICES

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....	80	65	565
New Brunswick.....	61	52	407
Quebec.....			
Ontario.....	70	68	980
Manitoba.....			
Saskatchewan.....	80	62	589
Alberta.....	83	67	634
British Columbia.....	82	66	651
Total provinces.....	456	380	3,826
Northwest Territories.....			
Yukon Territory.....			
Total.....	456	380	3,826

NOTE: The information reported refers to payments by the National Research Council to the research councils of certain provinces for technical information and support services. In view of the fact that these payments have previously been included in reports on federal-provincial shared-cost programs, they have again been included in this report. However, in the absence of a precise definition of a federal-provincial shared-cost program, there is some doubt as to whether or not these payments should be classified as such or only as contracts for services.

URBAN AFFAIRS

National Capital Commission

SUMMARY OF PROGRAMS AS
DETAILED BELOW

(in thousands of dollars)

Province	Year ended March 31		From Inception
	1973	1972	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....	5,790 ⁽¹⁾	1,228	8,285
Ontario.....	2,697 ⁽²⁾	22	3,354
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	8,487	1,250	11,739
Northwest Territories.....			
Yukon Territory.....			
Total.....	8,487	1,250	11,739

(1)Includes \$4,467 thousand for road network, \$1,237 thousand for sewers and watermain (\$844 thousand in 1972) and \$86 thousand for the Hull Filtration Plant (\$384 thousand in 1972).

(2)Includes \$8 thousand for underground wiring (\$22 thousand in 1972) and \$2,689 thousand for sewers and watermain.

SECTION 35

1972-73
PUBLIC ACCOUNTS

Further Details of Standard Object of Expenditures

*(excluding Professional and Special Services,
Construction and Acquisition of Land,
Buildings and Equipment,
Machinery and Equipment)*

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Salaries, Wages and Other Personnel Costs (1)

JUSTICE

The following statement shows Judges' salary rates in effect from January 1, 1972

	Annual salary rate
Chief Justice of Canada	\$50,000
Puisne Judges (Supreme Court)	45,000
Chief Justices of Federal Court	44,000
Associate Chief Justices of Federal Court	44,000
Puisne Judges (Federal Court)	40,000
Chief Justice, Superior Courts	42,000
Associate Chief Justice, Superior Courts	42,000
Puisne Judges, Superior Courts	38,000
Chief Judges, County and District Courts	30,000
Judges, County and District Courts	28,000
Judges, Supreme Courts of Territories	40,000

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

GENERAL EXPENDITURES INCLUDED:

CIVIL SALARIES AND WAGES

Salaries and wages \$241,045,677; overtime \$6,360,614; casual labour \$28,549,537.

OTHER PERSONNEL

Premium pay \$4,130,343; gratuities—retiring, leave and death \$2,822,496; allowances to civilian administrative staffs serving outside Canada \$593,538.

PAY OF THE FORCES

Regular force and reserve force on class "C" reserve service \$770,295,008; reserve force personnel on class "A" reserve service with the reserves \$9,634,271; reserve force personnel on class "B" reserve service with the reserves \$8,961,876; cadet instructors list officers, civil instructors on class "A" reserve service \$2,415,045; cadet instructors list officers, civil instructors and reserve personnel on class "B" reserve service with cadets \$2,303,886; seconded regular force personnel \$1,752,809.

OTHER PERSONNEL

Allowances and other benefits—regular force personnel and reserve force personnel on class "A" reserve service with the reserves \$22,835,143; regular force personnel on terminal leave \$5,787,501; claims for education of dependents—regular force \$289,485; gratuities—short service commission \$304,835; training bonuses to cadets \$491,540; allowance when a ship is temporarily evacuated due to disruption of essential services—regular force personnel \$330,120; claims for separation allowance—regular force personnel \$586,375; unemployment insurance—employers share \$3,280,984; severance pay—military personnel \$9,572,743.

GOVERNMENT CONTRIBUTION TO MILITARY PENSION FUNDS

Government's contribution to the Canadian forces superannuation account \$78,952,878; government's contribution to the Canada pension plan and Quebec pension plan \$7,600,218; amortization of deferred charges—Canadian forces superannuation account \$90,345,976; additional interest payments—Canadian forces super-

annuation account \$77,354,024 regular forces death benefit account \$569,179; government's contribution to the Canadian forces supplementary retirement benefit account \$3,928,485.

PAY AND ALLOWANCES

Rates as detailed in the following statement were in effect as at March 31, 1973, under authority of Treasury Board Minutes, for the Regular Force, T.B. 705946 July 23, 1971, T.B. 714903 September 28, 1972, T.B. 715210 September 28, 1972, T.B. 714902 September 28, 1972, T.B. 710480 June 15, 1972, and for the Reserve Force T.B. 715211 September 28, 1972. The rates were effective January 1, 1972 for General Officers; Legal Officers, Medical Officers in the rank of Brigadier-General and Major-General, Dental Officers in the rank of Brigadier-General; July 1, 1972 for other Medical and Dental Officers, and for all other officers and men were effective October 1, 1972. The rates of pay for the Reserve Force were effective October 1, 1972. The Chief of Defence Staff is paid a consolidated rate of pay within the range of \$37,500 to \$42,000 per annum effective January 1, 1971 under authority of Order in Council P.C./C.P. 1971-1606 August 9, 1971. Rates for Officer Cadets were approved under authority of P.C. 1972-6/2459 October 5, 1972 with effect from October 1, 1972.

Unless otherwise stated, the rates of pay quoted are monthly rates.

REGULAR FORCE AND RESERVE FORCE ON CLASS "C"
RESERVE SERVICE

General Officers	Annual Range	
	Minimum	Maximum
Rank		
Lieutenant-General	\$28,000.00	\$35,000.00
Major-General	25,000.00	31,000.00
Brigadier-General	22,000.00	28,000.00

Medical Officers	Annual Range	
	Minimum	Maximum
Rank		
Major-General	30,000.00	35,000.00
Brigadier-General	28,000.00	33,000.00

Dental Officers	Annual Range	
	Minimum	Maximum
Rank		
Brigadier-General	26,000.00	30,500.00

Legal Officers	Annual Range	
	Minimum	Maximum
Rank		
Brigadier-General	28,000.00	32,000.00
Colonel	23,000.00	29,000.00
Lieutenant-Colonel	16,000.00	27,400.00
Major and Captain	9,000.00	18,000.00

SEPARATION EXPENSE

Order in Council P.C. 1967-1894 October 5, 1967, as amended by P.C. 1970-13/2 January 14, 1970, as amended by P.C. 1971-18/1224 June 15, 1971 authorized, effective June 3, 1971, payment of an allowance to a member of the Regular Force and of the Reserve Force on Class "C" Reserve Service who is posted to a

Salaries, Wages And Other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

unit where single quarters, rations, or single quarters and rations are not available and his wife or dependent child has not been moved to his new place of duty at public expense, or having been moved to his new place of duty at public expense, is subsequently moved in advance of the member on authority of the Chief of the Defence Staff, or are evacuated on authority of the Minister when emergency exists, or when rations and quarters are provided, the amounts are up to \$300.00 for an officer, or up to \$255.00 for a man where he cannot be provided with rations and quarters, or when either quarters or rations are provided the amount of Separation Expense shall be reduced to such amounts as the Minister may determine, or when rations and quarters are provided the amounts are (a) \$30.00 for an officer; (b) \$22.50 for a man above the rank of Corporal; and (c) \$15.00 for a man of the rank of Corporal and below.

CLOTHING UPKEEP ALLOWANCE

T.B. 673196 September 28, 1967, as amended by T.B. 683545 November 21, 1968, and T.B. 698687 August 26, 1970, provides that an officer or man of the Regular Force or of the Reserve Force on Class "C" Reserve Service shall be paid clothing upkeep allowance, except under specific conditions, to enable him to maintain his basic kit clothing. The rates authorized are \$8.00 a month for female members and \$7.00 a month for male members.

AIR DUTY ALLOWANCE

T.B. 715209 September 28, 1972, authorized, effective 1 October, 1972, payment of Air Duty Allowance, to an officer or man of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service who is not in receipt of Parachutist Allowance and who is: (a) a pilot below the rank of Colonel or is qualified in the operation of aircraft or airborne equipment and who is employed in a flying position designated by the Minister of National Defence, or undergoing flying training to become a pilot, at the rate of \$75.00 a month; or (b) qualified in the operation of airborne equipment and is employed in a flying position designated by the Minister, or is undergoing flying training to become qualified, other than as a pilot, in the operation of aircraft equipment, at the rate of \$45.00 a month.

CASUAL AIR DUTY ALLOWANCE

T.B. 715209 September 28, 1972, authorized effective 1 October, 1972, payment of Casual Air Duty Allowance to an officer or man who is not entitled to Air Duty Allowance, for each day during any part of which he performs duty in an airborne aircraft other than as a parachutist or as a passenger, in the amount of \$5.00 a day if the duty performed is of a kind designated by the Minister of National Defence, or \$3.00 a day otherwise, up to a maximum of \$135.00 in a calendar quarter.

SUBMARINE ALLOWANCE

T.B. 673196 September 28, 1967, as amended by T.B. 684459 November 21, 1968, T.B. 701071 November 26, 1970, and T.B. 795209 September 28, 1972, provided that an officer or man is entitled to submarine allowance at the rate prescribed in: (a) column (A) of the table hereunder if he is qualified for duty in and is (i) posted to a submarine, or (ii) is not posted, but is serving in a submarine; or (b) column (B) of the table hereunder when he is undergoing submarine training at sea; or (c) column (C) of the table hereunder, when he is undergoing a training course ashore of more than six months duration designated by, and under such conditions as prescribed by, the Chief of the Defence Staff, if immediately prior to commencing that training course he was receiving the allowance under (a)(i) above, or is filling an annotated position as designated in

orders issued by the Chief of the Defence Staff; or (d) Column (D) of the table hereunder, to a maximum of \$45.00 a month, if he is not entitled to the allowance prescribed in (a), (b) or (c) above, for each day on which he performs duty in a submarine at sea. Rates effective October 1, 1972.

Rank	Monthly Rates		Daily Rate	
	Column "A"	Column "B"	Column "C"	Column "D"
Lieutenant and above	\$240.00	\$180.00	\$120.00	\$3.00
Second Lieutenant and Officer Cadet				3.00
Master Warrant Officer & Chief Warrant Officer	240.00	140.00	80.00	3.00
Corporal to Warrant Officer, inclusive	180.00	140.00	80.00	3.00
Private, Pay Level 4	180.00	140.00	80.00	3.00
Private, Pay Level 1, 2 or 3	120.00	90.00	60.00	3.00

EXCEPTIONAL HAZARD ALLOWANCE

T.B. 673196 September 28, 1967, as amended by T.B. 707697 November 25, 1971, provides a payment of \$50.00 per incident to an officer or man who, having been ordered to do so, carries out normal disposal procedures on a known or suspected improvised explosive device, or carries out normal disposal procedures on any other extremely hazardous explosives.

FOREIGN DUTY ALLOWANCE

Treasury Board Minute T.B. 692488 April 16, 1970, as amended by T.B. 716644 January 25, 1973, authorized the payment, effective December 1, 1972, of this allowance to members of the Canadian Forces serving outside Canada who are not entitled to Foreign Service Allowances. The monthly rate of Foreign Duty Allowance is \$50.00 plus an amount ranging between \$32.50 and \$100.00 dependent upon the Post Rating Level allocated by the Minister of National Defence.

ISOLATION ALLOWANCE

T.B. 673196 September 28, 1967, as amended by T.B. 692446 January 29, 1970, and T.B. 699812 October 16, 1970, authorized payment of an isolation allowance to members of the Canadian Forces posted for duty at a place designated as an isolated post. The allowance varies according to conditions at various posts and ranges monthly from \$38.50 to \$269.50 for accompanied personnel and from \$22.00 to \$161.50 a month for unaccompanied personnel.

SEA DUTY ALLOWANCE

T.B. 673196 September 28, 1967, as amended by T.B. 684459 November 21, 1968 and T.B. 701071 November 26, 1970 and T.B. 715209 September 28, 1972, provided that an officer or man posted to a ship, including a submarine, or to any comparable vessel of a force other than the Canadian Forces, is entitled to sea duty allowance at the rate prescribed for his rank shown in the table hereunder. Rates are effective October 1, 1972.

Rank	Monthly Rate
Captain and above	\$75.00
Lieutenant (Higher Rate)	75.00
Lieutenant (Lower Rate)	30.00
Lieutenant, Second Lieutenant and Officer Cadet	30.00
Master Warrant Officer and Chief Warrant Officer	90.00
Corporal to Warrant Officer, inclusive	75.00
Private, Pay Level 1, 2 or 3	30.00

Salaries, Wages And Other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

Rank	Pay Level	Incentive Pay Category	PAY FIELD		
			A	B	C
Chief Warrant Officer	8	Basic	1087	1109	1178
	8	1	1102	1124	1193
	8	2	1117	1139	1208
	8	3	1132	1154	1223
	8	4	1147	1169	1238
Master Warrant Officer	7	Basic	965	1003	1085
	7	1	977	1015	1097
	7	2	989	1027	1109
	7	3	1001	1039	1121
	7	4	1013	1051	1133
Warrant Officer	6B	Basic	861	906	1004
	6B	1	871	916	1014
	6B	2	881	926	1024
	6B	3	891	936	1034
	6B	4	901	946	1044
Sergeant	6A	Basic	762	816	932
	6A	1	772	826	942
	6A	2	782	836	952
	6A	3	792	846	962
	6A	4	802	856	972
Master Corporal	5B	Basic	679	719	822
	5B	1	688	731	837
	5B	2	697	743	852
	5B	3	706	755	867
	5B	4	715	767	882
Corporal	5A	Basic	654	694	797
	5A	1	663	706	812
	5A	2	672	718	827
	5A	3	681	730	842
	5A	4	690	742	857
Private	4	Basic	475	510	570
	4	1	530	565	630
Private	3	Basic	389	410	420
	3	1	410	431	441
Private	2	Basic	315	315	315
Private	1	Basic	290	290	290

Salaries, Wages And Other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Concluded

RESERVE FORCE ON CLASS "A" AND "B" RESERVE SERVICE

(Rates of pay indicated are daily rates)

Rank	Speciality	Class "A" Reserve Service	Class "B" Reserve Service
Lieutenant-General		73.50	85.90
Major-General		65.70	76.90
Brigadier-General	Regular	59.40	69.50
	Legal	64.20	75.00
Colonel	Regular	48.00	56.10
	Medical	64.60	75.50
	Dental	56.70	66.30
	Legal	55.50	64.80
Lieutenant-Colonel	Regular	39.20	45.80
	Medical	58.40	68.30
	Dental	50.70	59.30
	Legal	43.20	50.40
Major	Pilot	43.70	51.10
	Regular	33.10	38.70
	Medical	52.60	61.50
	Dental	42.90	50.10
	Legal	32.50	38.00
Captain	Pilot	37.60	44.00
	Regular	23.20	27.10
	Medical	37.50	43.80
	Dental	34.80	40.70
Lieutenant (<i>Commissioned from Ranks</i>)	Legal	22.20	26.10
	Regular	22.10	25.80
	Pilot	26.60	31.10
Lieutenant	Navigator	23.80	27.80
	Regular	16.90	19.70
	Pilot	21.40	25.00
2nd Lieutenant	Navigator	18.60	21.70
	Regular	13.00	13.50
	Pilot	17.50	18.80
	Navigator	14.70	15.50

Rank	Level	Class "A" Reserve Service	Class "B" Reserve Service
Chief Warrant Officer	G	21.70	28.00
Master Warrant Officer	F	19.30	24.90
Warrant Officer	E(2)	17.20	22.20
Sergeant	E(1)	15.20	19.60
Corporal	D(2)	13.10	16.90
Corporal	D(1)	11.70	12.20
Private	C	10.90	11.40
Private	B	8.90	9.40
Private	A	6.20	8.60

Salaries, Wages And Other Personnel Costs (1)—Continued

PARLIAMENT

House of Commons—

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS

Name	Parliamentary Secretary to:	Amount	Name	Parliamentary Secretary to:	Amount
Béchar d A	Minister of Justice April 1, 1972 to September 1, 1972	1,678	Isabelle G J	Secretary of State for External Affairs April 1, 1972 to September 1, 1972	1,678
Blouin G	Minister of Public Works April 1, 1972 to September 1, 1972	1,678	Jerome J A	President of the Privy Council April 1, 1972 to September 1, 1972	1,678
Breau H	Minister of Industry, Trade and Commerce December 22, 1972 to March 31, 1973 . .	1,107	Lessard M	Minister of Agriculture April 1, 1972 to September 1, 1972	1,678
Buchanan J J	Minister of Finance April 1, 1972 to September 1, 1972	1,678	MacGuigan M	Minister of Manpower and Immigration December 22, 1972 to March 31, 1973 . .	1,107
Cafik N	Minister of National Health and Welfare December 22, 1972 to March 31, 1973 . .	1,107	Marceau G	Secretary of State December 22, 1972 to March 31, 1973 . .	1,107
Clermont G	President of the Treasury Board April 1, 1972 to September 1, 1972	1,678	Marchand L S	Minister of Indian Affairs and Northern Development December 22, 1972 to March 31, 1973 . .	1,107
Cobbe G R	Postmaster General April 1, 1972 to September 1, 1972	1,678	Otto S	Minister of Supply and Services April 1, 1972 to September 1, 1972	1,678
Comtois J R	Minister of National Defence April 1, 1972 to September 1, 1972		Ouellet A	Minister of National Health and Welfare April 1, 1972 to September 1, 1972	1,678
	Minister of Finance December 22, 1972 to March 31, 1973 . .	2,786	Perrault R J	Minister of Manpower and Immigration April 1, 1972 to September 1, 1972	1,678
Corbin E	Minister of Environment April 1, 1972 to September 1, 1972	1,678	Prudhomme M	Secretary of State April 1, 1972 to September 1, 1972	
Corriveau L	Minister of Agriculture December 22, 1972 to March 31, 1973 . .	1,107		Minister of Regional Economic Expansion December 22, 1972 to March 31, 1973 . .	2,786
Cullen J G S	Minister of Energy, Mines and Resources April 1, 1972 to September 1, 1972	1,678	Reid J	President of the Privy Council December 22, 1972 to March 31, 1973 . .	1,107
Danson B J	Prime Minister April 1, 1972 to September 1, 1972	1,678	Roberts J	Minister of Regional Economic Expansion April 1, 1972 to September 1, 1972	1,678
De Bané P	Secretary of State for External Affairs December 22, 1972 to March 31, 1973 . .	1,107	Rompkey W	Minister of the Environment December 22, 1972 to March 31, 1973 . .	1,107
Duquet G	Minister of Transport April 1, 1972 to September 1, 1972	1,678	St Pierre P	Secretary of State for External Affairs April 1, 1972 to September 1, 1972	1,678
Faulkner J H	Secretary of State April 1, 1972 to September 1, 1972	1,678	Sulatycky A B	Minister of Indian Affairs and Northern Development April 1, 1972 to September 1, 1972	1,678
Francis C L	Minister of Veterans Affairs April 1, 1972 to September 1, 1972	1,678	Tolmie D R	Minister of Consumer Affairs April 1, 1972 to September 1, 1972	1,678
Guay J F	Minister of Transport December 22, 1972 to 31 March 1973 . . .	1,107	Turner C	Minister of Labour December 22, 1972 to March 31, 1973 . .	1,107
Guay R J A	Minister of Justice December 22, 1972 to 31 March 1973 . . .	1,107	Watson I	Minister of National Revenue April 1, 1972 to September 1, 1972	
Hogarth D A	Solicitor General April 1, 1972 to September 1, 1972	1,678		Minister of State for Urban Affairs December 22, 1972 to March 31, 1973 . .	2,785
Hopkins L	Minister of National Defence December 22, 1972 to March 31, 1973 . .	1,107	Weatherhead D B . .	Minister of State for Urban Affairs April 1, 1972 to September 1, 1972	1,678
Howard B A T	Minister of Industry, Trade and Commerce April 1, 1972 to September 1, 1972	1,678			\$63,020

Salaries, Wages And Other Personnel Costs (1)—Concluded

PRIVY COUNCIL

SALARIES OF MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE, PAYMENT WAS MADE TO:

Hon P M Mahoney April 1, 1972 to November 31, 1972, \$4,979.

ALLOWANCES TO FORMER PRIME MINISTERS, PAYMENTS WERE MADE TO:

Rt Hon L B Pearson \$12,321, Rt Hon L St Laurent \$16,667, Mrs M E Pearson \$1,449.

SALARY AND MOTOR CAR ALLOWANCE:

Rt Hon P E Trudeau, Prime Minister \$27,000, Hon A J MacEachen, President of the Privy Council \$17,000, Hon Paul Martin, Leader of the Government in the Senate \$17,000.

MOTOR CAR ALLOWANCES TO MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE, PAYMENT WAS MADE TO:

Hon P M Mahoney, April 1, 1972 to November 31, 1972, \$1,311.

SOLICITOR GENERAL

Royal Canadian Mounted Police

Rates of pay are authorized by Treasury Board under the provisions of the Royal Canadian Mounted Police Act, c. 54, 1959. The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1973: 1 commissioner, 3 deputy commissioners, 15 assistant commissioners, 24 chief superintendents, 57 superintendents, 138 inspectors, 77 sub-inspectors, 1 corps sergeant-major, 21 staff sergeants-major, 12 sergeants-major, 565 staff-sergeants, 1057 sergeants, 2316 corporals, 6214 constables, 476 special constables and 994 civilian members.

The annual rates of pay for commissioned officers, under the rank of deputy commissioner, as at March 31, 1973, under authority of T.B./C.T. 714373, August 24, 1972 were as follows: assistant commissioner \$27,100, chief superintendent \$23,750, superintendent \$19,750 to \$21,300, inspector \$17,200 to \$18,400, sub-inspector \$16,000 to \$16,600.

The annual rates of pay for other ranks as at March 31, 1973, were as follows: corps sergeant-major \$15,195, staff-sergeant major and sergeant major \$15,135, staff-sergeant \$14,535 to \$15,015, sergeant \$13,440 to \$13,860, corporal \$12,340 to \$12,700, constable 1st class \$9,100 to \$11,550, constable 2nd class \$8,400, constable 3rd class \$7,600.

The Commissioner is authorized to engage special constables and civilian members under authority of the Royal Canadian Mounted Police Act. Rates of pay range from \$5,532 to \$27,240.

T.B. 659591, October 13, 1966 authorized payment to each non-commissioned officer and constable upon completion of 20 years service a service pay of \$5 per month for each 5 year period of service.

Expenditures for allowances consisted of: plain clothes allowance at the rate of \$25 per month \$711,431, clothing allowance on appointment to commissioned rank \$15,750, kit upkeep allowance at the rate of \$6 per month \$493,262, foreign service allowance \$269,530, language allowance \$40,202, home leave allowance \$4,119, representation allowance \$430, isolated posts allowance \$712,245 and miscellaneous allowances \$33,068.

Transportation and Communications (2)

EXTERNAL AFFAIRS

CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Expenditures by Conference and Meetings	
Canada-Japan Mineral and Energy Policy	9,431
Canada-USSR Mixed Commission	19,650
Commonwealth Ministers — Youth and Sports	6,970
Francophone Youth and Sports	17,933
Institut de Droit d'expression française	12,557
International Atomic Energy Agency	6,010
North Atlantic Treaty Organizations—	
Ministerial Meetings	22,517
Other	4,050
Organization for Economic Cooperation and Development—	
Ministerial Meetings	5,520
Other	8,615
Organization of American States	2,000
Paris Agreement on Vietnam	22,665
United Nations —	
Economic and Social Council	4,321
Educational, Scientific and Cultural Organization	69,690
General Assembly	124,422
Human Environment	77,702
Trade and Development	59,317
Miscellaneous Conferences and Meetings	16,559
	<u>\$489,929</u>

Following is a list of the travel expenses for each conference together with the names of delegates and personnel who attended. It should be noted that the travelling expenses of the Honourable Members of the Senate, Members of the House of Commons and government employees listed are not included elsewhere.

	Travelling Expenses
Canada-Japan Mineral and Energy Policy	5,519
External Affairs	
Bailey, N E	
Gorman R V	
Govan M	
Johnstone B V	
Ritchie A E	
Sabourin P	
Weeks J M	
Industry Trade and Commerce	
Harris S	
Secretary of State	
Kawasaki R	
Mori K F	
Canada—USSR Mixed Commission	19,650
External Affairs	
Halstead J G H	
Skinner G R	
Tanguay J F	
Turner V G	
Secretary of State	
Lochnan C J	
Non-Government	
Bedson D	
Bocivrikiw B R	
D'Auray G	
De Grandpre P	
Koudriavtzeff W	
Levesque J	
Primeau J	
Schwartz D	
Toole B	
Commonwealth Ministers—Youth and Sports	6,970
Members of the Senate	
Martin Hon P	
External Affairs	
Schioer J P	

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
Non-Government		Organization for Economic Cooperation and	
Chaloux M		Development—Ministerial Meeting	3,471
Jimmo E		External Affairs	
Lee C		Amyot L H	
Francophone Youth and Sports	17,933	Dupuy M	
Canadian International Development Agency		Towe P M	
Venne S		Finance	
External Affairs		Portelance G	
Duguay G H		Organization for Economic Cooperation and	
Fortier D I		Development—General Meetings	8,601
Lortie M		Members of the House of Commons	
National Health and Welfare		Turner Hon J	
Lacasse C		External Affairs	
Secretary of State		Eastham P	
Tremblay S		Fulford D W	
Non-Government		McKinney J R	
Brunelle R		Non-Government	
Dufard F		Bergstrom L H	
Kennedy H K		Fleck W E P	
L'Allier J P		Fontane P	
Maurice G		Hrabi J S T	
Poirier P L		Stewart E E	
Institut de Droit d'expression française	12,547	Mercier M	
Justice		Organization of American States	1,398
Duchesneau J C		External Affairs	
Mayrand A		Gooch S	
Ollivier P		Pick A J	
Roy J		Showman R W	
Non-Government		St Pierre P	
Choquette J		Paris Agreement on Vietnam	18,670
Comtois C		Members of the House of Commons	
Dufour A		Sharp Hon M	
International Atomic Energy Agency	5,641	External Affairs	
External Affairs		Boleyn M A	
Beattie W F S		Collins R E	
Berlis N F H		Dagg C J	
Groves J R		Dugal J	
Hammond T C		Flack B	
North Atlantic Treaty Organization—Ministerial Meeting	18,382	Gorham R V	
Members of the House of Commons		Hearn G L	
Sharp Hon M		Jackson R D	
External Affairs		Jolicoeur R	
Barber E A		Lajoie J	
Bild F		Long J	
Black E P		Molgat D	
Brock M		Pelletier M	
Cameron R P		Skrabec E A	
Cambell R		Sullivan A W	
Doyle A M		National Defence	
Dugal J		Christie R G	
Fournier J P		Ranger P	
Frewen J		United Nations Economic and Social Council	4,192
Goldblatt M		External Affairs	
Gorham G R		Gendron H	
Halstead J G H		Henders K	
Hart B A		McPhee R W	
MacLeod P		Thomson C J M	
Marshall C J		Non-Government	
McArthur J M		Kinsella N	
Murphy J P		Schmeiser D	
Pain R W		United Nations Educational, Scientific and Cultural Organization ..	61,303
Reimer G A		Members of the House of Commons	
Roy J S		Pelletier Hon G	
Schioler J P		External Affairs	
Shenstone M		Anstis C	
Woodward P E		Blackburn R	
North Atlantic Treaty Organization—General Meetings	4,050	Boleyn A	
External Affairs		Careau M	
Anstis C		Gignac J	
Clark R W		Jean D	
Fraser J M		Lachapelle P	
Miller D W		Montgomery W H	

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
External Affairs		Richard R	
Simard A		Savard R	
Simard S		Snyder R B	
Finance		Somerville T R L	
Robillard R		Taylor J H	
Non-Government		Tiefenbrunner K	
Arsenault F		Valade A	
Bartlett D W		Warren G I	
Beauchemin J N		Wilson G B	
Belanger P		Finance	
Belshaw C		Martin R J	
Bennett G G		Secretary of State	
Coombes H		Haesaerts M	
Cragg L H		Non-Government	
Curtis B		Gelber M	
Dinsmore J H		MacDonald S	
Hanuschak B		United Nations Human Environment	49,812
Kerr G		Members of the Senate	
LeBlanc N		Macnaughton Hon A	
Mercier M		External Affairs	
Morin J V		Bacon T C	
Nicholson P		Beesley J A	
Philipson J		Bruce G F	
Richer M		Charlebois M	
Rohonczy L		Dymond W A	
Selman G		Ellis R	
Tchorzewski E L		Gooch W G	
Walker H H		Johnstone B V	
Wells T L		Keith J A	
United Nations General Assembly	116,217	McCord J	
Members of the Senate		Menard M	
Deschatelets, Hon J P		Negus E	
Forsey Hon E		Poirier G	
Fournier Hon E E		Thibault J	
Lapointe Hon R		Tremblay P	
Members of the House of Commons		Secretary of State	
Sharp Hon M		Desrochers J M	
External Affairs		Giroux M	
Atkinson M		Non-Government	
Bacon T C		Bagnell G	
Barton W H		Biggs E	
Beesley J A		Byers N	
Bruce G F		Cockburn G W M	
Buick G		Dooby W C	
Caron J O		Goldbloom V	
Church J		Green S	
Clark R W		Hiscock A J	
Collins-Williams T R		MacDonald J	
Connick S		Mair W W	
Doherty D K		Manuel G	
Duperré F		McCreery D	
Fabro C J		Norminton C N	
Fraser J B		Raudserp V C	
Frechette L		Renzoni L	
Goldschlag K		Riddell N	
Gorham R V		Yirko W	
Hack R		United Nations Trade and Development	33,687
Hage R		Members of the Senate	
Hardy J E G		Dobell Hon W	
Hingston W P		Martin Hon P	
Hodge-Hass M R		External Affairs	
Jay R H		Beattie F O	
Kirsch P		Bergbush E J	
Laurendeau J		Catley-Carson M	
MacPhee D R		Edington R J	
Manion E E		Elliott H	
McEntyre J G		Fink J L	
Meunier M		Fripps J K	
Miller D M		Kizoff V	
Pichette M M		Lirette A	
Quick F		McPhail D S	
Ready L C		Mokel M	

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Concluded

	Travelling Expenses
External Affairs	
Robinson J M	
Scott J	
Whiteside S	
Miscellaneous Conferences and Meetings	16,559
L'Agence de Coopération Culturelle et technique	
External Affairs	
Bissonnette P	
Roquet C	
Non-Government	
Beer C	
Cameroon Law and Sea Seminar	
External Affairs	
Auger R	
Colombo Plan	
External Affairs	
Hadwen J G	
Northgrave B	
General Agreement on Tariffs and Trade	
External Affairs	
Dupuy M	
Red Cross Humanitarian Law	
National Defence	
Simpson J M	
Samuels J W	
United Nations Economic Commission for Latin America	
External Affairs	
Anderson P	
Inter-Governmental Maritime Consultative Organization	
External Affairs	
Reynolds R E	
Outer Space	
External Affairs	
Warren G I	
Seabed	
External Affairs	
Taylor A D	

INDUSTRY, TRADE AND COMMERCE

TRADE INDUSTRIAL PROGRAM

Following is a list of travelling expenses of each trade mission with the names of delegates and personnel who attended. It should be noted that the non-government delegates served without remuneration.

	Travelling Expenses
Transportation, Technological & Equipment Mission to	
Turkey & Israel	\$17,077.49
Government Delegates	
Boys E A	
Harman J J	
Non-Government Delegates	
Smith W	
Kates J	
Sankoff A	
Harshaw R D	
Bishop C M	
Weinstein W	
Klein R	
Harvey J T	
Plamondon C	
Softwood Lumber and Plywood Mission from the Middle East ..	\$10,270.06
Government Delegates	
Monaghan M J	
Marrow J	
Non-Government Delegates	
Yassemis P	
Jacobs M	
Ayoub M K	
Baroom A M	
Oil & Gas Equipment Mission from the Middle East	\$15,724.04
Government Delegates	
Schroeter H G	
Miller J B	
Non-Government Delegates	
Nik-Khah A A	
Arefi J	
Khamis N	
Abadjian G	
Din S	
Hajjar A M	
Food Herring Mission from Czechoslovakia	\$ 4,088.31
Government Delegates	
Strong M S	
Non-Government Delegates	
Riha J	
Hruby J	
Seed Potato Mission from Latin America	\$ 8,719.73
Government Delegates	
Pelisek V J	
Mountain J B	
Fons G J	
Non-Government Delegates	
Induni C J	
Giancola A	
Atroqui S F B	
Nicolas L A C	
Gonzalez J A	
Dominquez M	
Borhorguez O P	
Paredes J N	
Electrical Power Mission from China	\$23,385.08
Government Delegates	
Mathews F	
Golech M	
Tant V	
Taylor H	
Lambermont J	
Scott A R	
Shaw R M	
Vynovich M M	
Ho-Yu-Lin	
Logan G R	
Warnes E M	

Transportation and Communications (2)—Continued

INDUSTRY, TRADE AND COMMERCE—Concluded

	Travelling Expenses
External Affairs	
Humphrys E W	
Todd D B	
Chiperzak A	
Non-Government Delegates	
Chia Ke	
Wang Tzu-Yi	
Wang Hou-Shan	
Shenh Tse-Kai	
Chou Chuan-Chia	
Liu Chun-Sheng	
Wang Tsien-San	
Ling Yu-Pei	
Chen Pin-Mo	
Wu Shu-San	
Ling-Yi	
Fu Te-Fan	
Chou Chuan-Tung	
Chen Wei-Pen	
Lian Wei-Yan	
Chu Hsi-Sheng	
Tung Hou-Chen	
Shang Chiang	
Chi Hsiao Hung	
Li Kou-Yuan	
Bowman	
Fan Yin	
Fisheries Mission to Japan & Korea	\$ 3,940.00
Government Delegates	
Hemming A J	
Non-Government Delegates	
Hume L	
Langlands I	
Petroleum Mission from China	\$ 9,604.40
Government Delegates	
Ross C W	
Pelisek V J	
Gill J H	
Cram W W	
LeMesurier K A	
Non-Government Delegates	
Tang Ke	
Chiao Li-jen	
Sung Chen-ming	
Chao Sheng-Chen	
Yen Lun-shih	
Kan Chih-Chien	
Huang Wei	
Wu Chin-Gheng	
Chung Yi-Ming	
Chu Hung-Chang	
Hu Hsiang-Yao	
Li Ke-hsiang	
Tung En-huan	
Chu Ta-shou	
Hsi Chia-Chen	

Statistics Canada

EXPENDITURES INCLUDED: Travel of public servants \$787,482, removal \$108,250, travel non—public servants \$11,060, freight and express \$102,779, postage \$1,732,809, telephones, telegrams and telex \$719,054.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission—Annuities

Transportation and communication services included: travel of public servants \$1,923, freight \$64, bulk postage \$21,843.

NATIONAL DEFENCE

ADMINISTRATION PROGRAM

EXPENDITURES INCLUDED: Administrative travel of Regular Force personnel \$54,789; transfer/relocation of civilian personnel \$17,007; civilian administrative duty travel \$213,832; long distance tolls \$42,524; telegrams, cables, message and rental charges \$486; rental of telephones and telephone exchange facilities \$64,543; postage, including meter postage and rental of post office boxes \$25,882; freight, express and cartage \$1,175; miscellaneous \$457.

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Travelling and removal expenses of service personnel and dependents—outside Canada \$1,635,001, in Canada \$18,455,279; travelling and removal expenses of regular force personnel and DND civilian employees to and from courses at service and civilian institutions inside and outside Canada \$3,536,891; travelling expenses in respect to training \$1,365,957; administrative travel and transportation expenses of regular force personnel \$12,296,140; travel and transportation expenses of non-government employees \$2,571; field operation expenses \$165,661; travelling and transportation expenses of reserves, cadets, civilian instructors and regular force personnel in support of reserves \$2,663,349; travelling expenses of service personnel performing recruiting duties and activities relating to the recruiting program; \$447,996; reimbursement of rent or lease liability \$194,266; commuting allowances of civilian personnel \$221,062; costs relating to movement of civilian employees and dependents and administrative duty travel \$1,796,664; costs relating to the movement of civilian school teachers \$189,529; costs relating to release of service personnel \$3,392,000; service personnel posted to fixed tours in Canada—travel and removal expenses \$3,125,850; freight express and cartage \$5,869,591; postage including meter postage and rental of post office boxes \$1,180,196; long distance tolls \$2,032,936; telegrams, cables and telex messages \$133,599; rental of telephones, telegraph and teleprinter circuits including Canadian switched network \$19,661,346; rental of telephones and telephone exchange and telegraph facilities \$6,315,850; installation and service connection charges \$45,162; other communication services \$2,399,050.

DEFENCE SERVICES PROGRAM

TRAVELLING EXPENSES

Order in Council P.C. 1967-1894, October 5, 1967, as amended by Order in Council P.C. 1969-10/2358, December 17, 1969, as amended by Order in Council P.C. 1972-3/347 February 29, 1972, effective March 1, 1972, authorized payment of an allowance at the daily rate of \$11.00 in Canada, \$13.00 outside Canada, to an officer or man for each full calendar day of duty travel as reimbursement for meals and personal expenses including gratuities, laundry, dry cleaning, other personal supplies and services, local telephone calls and depreciation of luggage, and also, where lodgings are not provided, the payment of actual expenses for lodgings, for an officer

Transportation and Communications (2)—Concluded**NATIONAL DEFENCE—Concluded**

at a rate not to exceed \$14.00 per day in Canada and \$17.00 outside Canada and for a man at a rate not to exceed \$11.00 per day in Canada and \$14.00 outside Canada.

When an officer or man is required to remain on duty travel in one location for a period in excess of sixty days, he shall be paid the daily amount of \$7.50 in Canada or \$8.50 outside Canada for meals and personal expenses, and where lodgings are not provided the daily rate payable is, officers \$7.00, men \$5.00, but if it is not possible to arrange semi-permanent accommodation and meals beforehand, a commanding officer may, in respect of the first seven days authorize payment of a greater daily rate not exceeding the maximum amount applicable for accommodation and meals, however, members shall obtain suitable semi-permanent accommodation and meals as soon as possible after arrival.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Administrative travel \$51,497; travel and transportation expenses of non-government employees \$157,629; freight, express and cartage \$8,579; long distance tolls \$2,748; rental of telephones and telephone exchange facilities \$33,399; postage including meter postage \$7,561; miscellaneous \$3,058.

Information (3)**INDUSTRY, TRADE AND COMMERCE****TOURISM PROGRAM**

EXPENDITURES INCLUDED: Cost of Printing publications — “A Little Travelling Music” (English, French) \$26,721; Accommodation Guide Canada’s National Parks (English, French) \$10,762; Adventure Tours, U.S., Canada (English, French) \$181,586; Bibliography Books (English, French) \$2,775; Big Holidayland \$41,636; Campgrounds \$15,728; Canada Tours 1973 (Australia, Germany, France, England) \$14,421; Capital Requirements Survey Books (English, French) \$8,975; Events — Fall & Winter \$14,500; Fact Books (English, French) \$10,655; Ferries/Bridges/Cruises \$8,674; Hunting in Canada (German) \$2,169; International Host Book \$10,197; Manual of Conventions \$10,949; National & Historic Parks (English, French, German) \$8,114; Posters (6 different) \$15,620; Shell Folders (7 different) \$18,223; Ski Canada Booklets (English, French) \$23,464; So You’re Going to Canada (U.S.) \$125,000; Travel Digest Booklets (4 editions) \$9,000; Travel Survey (English, French) \$19,096.

Statistics Canada

EXPENDITURES INCLUDED: Agency advertising \$7,172, exhibits and displays \$16,269, publications \$1,057,693, clipping services \$4,000, miscellaneous \$8,416.

NATIONAL DEFENCE**ADMINISTRATION PROGRAM**

EXPENDITURES INCLUDED: Ordinary demands through local Canadian Government duplicating pools, service journals, lists, reviews and directories \$150,211.

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Agency advertising—recruiting activities \$983,722; participation in service exhibitions and displays and non-recruiting advertising \$425,515; departmental publications \$5,234,431.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Printing services \$42,643; press clipping service \$716; photographic service \$30,539.

NATIONAL REVENUE**Taxation**

EXPENDITURES INCLUDED: Advertising in respect of tax reform and income tax returns generally (contracts): Inter-Canada Advertising Agency Ltd \$1,200,000, expenditure \$1,056,714; 1971-72 Inter-Canada Advertising Agency Ltd \$450,000, expenditure \$152,570, to date \$450,000 (final).

Rentals (5)**INDUSTRY, TRADE AND COMMERCE****Statistics Canada**

EXPENDITURES INCLUDED: Rental of building \$1,840, rental of motor vehicles \$2,365, rental of computers \$1,892,131, rental of office machinery and equipment \$517,433, rental of furniture and fixtures \$564.

MANPOWER AND IMMIGRATION**Unemployment Insurance Commission—Annuities**

RENTALS INCLUDED: Miscellaneous rentals \$12.50.

NATIONAL DEFENCE**DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Rental of land without buildings \$915,594; rental of living quarters and buildings \$5,879,774; rental of data processing equipment and software \$4,357,069; rental of office equipment \$701,860; rental of machinery and equipment \$302,062; hire and rental of motor vehicles \$1,598,554; rental of works \$52,331; rental of equipment not otherwise provided for \$63,063

NATIONAL REVENUE**Taxation**

EXPENDITURES INCLUDED: Rental of data processing equipment \$1,029,243, rental of office equipment \$145,506.

Purchased Repair and Upkeep (6)**INDUSTRY, TRADE AND COMMERCE****Statistics Canada**

EXPENDITURES INCLUDED: Repairs to conveying equipment \$447, repairs to furniture and fixtures \$3,109, repairs to computer \$21,889, repairs to motor vehicles \$2,970, repairs to office equipment \$71,924.

MANPOWER AND IMMIGRATION**Unemployment Insurance Commission—Annuities**

Purchased repair and upkeep included: miscellaneous rentals \$25, repair of miscellaneous equipment \$23.

Purchase Repair and Upkeep (6)—Concluded**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Repair and upkeep of buildings and works—projects performed by contract \$20,580,208; maintenance services performed by contract \$5,809,988; repair of barrack, ship, school, chapel, hospital, etc.—furniture and furnishings \$342,839; repair of medical and dental equipment, instruments and laboratory equipment \$15,373,178; repair of office furnishings and equipment \$469,824; repair of photographic, life saving, safety, and airdrop equipment \$339,914; repair of electronic, electrical and communications equipment \$3,978,482; repair of armaments \$828,536; repair, overhaul and modification of ships, auxiliary vessels and small boats \$6,126,616; repair of mechanical and electro-mechanical equipment \$886,395; repair, overhaul and modification of airframe including spares and accessories \$35,334,824; repair, overhaul, and modification of aero engines including spares and accessories \$20,735,270; aircraft storage and civilian maintenance \$507,835; repair, overhaul and modification of mobile equipment—land \$6,159,028; repair of miscellaneous equipment \$2,614,262.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Repair and upkeep of emergency government facilities \$1,193; repair of office equipment \$2,057; repair of electronic, electrical, and communications equipment \$4,297; repair and maintenance of radiation defence equipment \$11,985; repair of miscellaneous items not provided elsewhere \$50,224.

Utilities, Materials and Supplies (7)**INDUSTRY, TRADE AND COMMERCE****Statistics Canada**

EXPENDITURES INCLUDED: Petroleum \$2,341, office machinery \$12,244, library books and reference material \$96,880, publications for crop correspondence \$35,178, punch cards and tapes for provinces \$9,831, office supplies \$909,534, printing of forms \$1,184,703.

MANPOWER AND IMMIGRATION**Unemployment Insurance Commission—Annuities**

Utilities, materials and supplies included: office stationery, material and supplies \$12,903.

NATIONAL DEFENCE**ADMINISTRATION PROGRAM**

EXPENDITURES INCLUDED: Office machine attachments and accessories \$99,960; books and publications \$8,345; office stationery and supplies \$3,979; photographic, drafting, and cartographic supplies \$17,706; miscellaneous \$616.

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Public utility services \$21,265,266; food purchases in Canada \$16,497,791; messing cash allowance \$777,706; food purchases outside Canada \$1,874,092; purchase of

construction materials \$14,610,619; solid fuel for heating, cooking, and power generating units \$1,971,483; paints, oils, chemicals, insecticides, disinfectants and cleaning materials \$4,964,988; liquid and gaseous fuel for heating, cooking and power generating units \$16,311,176; gasoline for mechanical equipment \$2,540,620; lubricants and aviation fuels \$19,728,935; fuel oil and lubricants for ships \$3,514,326; metals and general hardware \$2,798,432; uniforms, working and protective clothing \$13,552,112; mess and galley utensils, cutlery and glassware \$787,671; consumable dental and medical supplies \$3,125,427; printed forms, books, newspapers, periodicals, magazines and school supplies \$4,616,895; office stationery and supplies \$4,192,045; photographic, drafting and cartographic supplies \$1,382,396; packaging, preservation, storage and dunnaging materials \$2,465,457; camp stores \$1,779,873; miscellaneous expendable or consumable items not specifically covered elsewhere \$10,403,767; mechanical and electro-mechanical repair parts for ships \$4,818,395; spare parts, accessories and modification for armoured fighting vehicles including amphibious types \$380,209; airframes and spare accessories \$8,282,513; aircraft engines \$3,257,154; spare aircraft instruments \$539,365; cooperative logistic arrangements USAF \$5,156,025; spare parts, accessories, attachments and modifications for mobile land equipment \$6,235,468; weapons and fire control \$655,934; spare parts and accessories for electronic and communications equipment \$14,740,783; machine tools, workshop and general garage equipment \$1,540,288; life saving, safety, diving and airdrop equipment \$610,074; electrical generators, lighting plants \$246,156; field engineering equipment \$19,858; minesweeping and harbour equipment \$137,598; specialized airdrome equipment \$795,116; miscellaneous technical equipment not specifically covered elsewhere \$2,124,288; supply support arrangements—US Army \$4,065,768; miscellaneous materials and supplies \$99,390; warehouse fixtures \$410,809; mess and galley equipment \$805,778; medical, dental, laboratory and radiation detection equipment \$2,506,306; servicing equipment—general, including aircraft and laundry equipment \$389,091; furniture and furnishings \$5,818,514; office machines, attachments and accessories \$882,914.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Office machine attachments and accessories \$741; newspapers, periodicals, magazines \$2,317; office stationery and supplies \$26,482; miscellaneous expendable or consumable items not specifically covered elsewhere including petty cash purchases \$27,853; miscellaneous materials and supplies \$3,302.

Grants, Contributions and other Transfer Payments (10)**ENERGY, MINES AND RESOURCES****Atomic Energy Control Board**

GRANTS TO UNIVERSITIES IN RESPECT OF ATOMIC ENERGY RESEARCH WERE: University of Alberta \$354,625, University of British Columbia \$5,513,574, Corporation de l'Ecole Polytechnique \$59,800, Laval University \$341,400, University of Manitoba \$386,000, McGill University \$262,470, McMaster University \$201,000, University of Ottawa \$1, Queens University \$153,865, University of Saskatchewan \$527,505, University of Toronto \$58,560, University of Waterloo \$36,200.

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE

Capital subsidies for the construction of commercial and fishing vessels in accordance with regulations of the Governor in Council

Shipbuilders	Shipowners	Expenditures 1972-73	Expenditures To Date
Alberta Equipment Centre Ltd. (4 agreements)—Edmonton, Alta.	Kaps Transport Ltd.	208,700	208,700(f)
Alem Construction Ltd.—Edmonton, Alta.	Bob & Clinton Construction Co. Ltd.	13,875	13,875(f)
Alem Construction Ltd.—Edmonton, Alta.	Geophoto Services Ltd.	77,010	77,010(f)
Allied Shipbuilders Ltd.—Vancouver, B.C.	International Offshore Services Ltd.	1,203,413	1,203,413
Aluminium Co. of Canada—Montreal, Que.	Aluminium of Canada	23,124	115,619(f)
B.C. Marine Shipbuilders Ltd.—Vancouver, B.C.	Dept. of Highways of British Columbia	58,647	58,647
Bel-Aire Shipyards Ltd.—North Vancouver, B.C.	Christensen Canadian Enterprises Ltd.	105,230	105,230
Bel-Aire Shipyards Ltd. (3 agreements)—Vancouver, B.C.	Nordic Offshore Services Ltd.	632,215	940,527
Bel-Aire Shipyards Ltd.—Vancouver, B.C.	Federal Commerce & Navigation Co. Ltd.	182,553	375,248(f)
Benson Brothers Shipbuilding Co. (1960) Ltd.—Vancouver, B.C.	Dennis King Gurjan	56,385	56,385
Benson Brothers Shipbuilding Co. (1960) Ltd.—Vancouver, B.C.	Longline Fishing Ltd.	342,272	427,840(f)
Canadian Shipbuilding & Engineering Ltd. (2 agreements)—Collingwood, Ont.	M. I. L. Tug & Salvage Ltd.	614,475	614,475(f)
Canadian Shipbuilding & Engineering Ltd.—Collingwood, Ont.	Canada Steamship Lines	3,190	15,950(f)
Davie Shipbuilding Ltd. (2 agreements)—Levis, Que.	General Mills Canada Ltd.	851,200	851,200
Davie Shipbuilding Ltd.—Montreal, Que.	Varnicos Primero Corp. S.A. Varnicos Segundo Corp. S.A.	4,120,249	4,120,249
Dominion Bridge Co. Ltd.—Winnipeg, Man.	Varnicos Tercero Corp. S.A.	25,379	25,379(f)
Ferguson Industries Ltd. (2 agreements)—Pictou, N.S.	Dean Construction Co. Ltd.	470,730	470,730
Ferguson Industries Ltd. (2 agreements)—Pictou, N.S.	Canadian Offshore Services	1,128,409	1,416,641
Ferro Metal Ltd.—Longueuil, Que.	National Sea Products Ltd.	28,854	28,854(f)
Raymond & Michael Forest—Port Coquitlam, B.C.	Les Mir Construction Inc.	52,173	52,173
Gananoque Boat Line Ltd.—Gananoque, Ont.	Raymond & Michael Forest	51,248	51,248
Hawker Industries Ltd.—Toronto, Ont.	Gananoque Boat Line Ltd.	1,951,929	1,951,929
Hawker Industries Ltd. (2 agreements)—Halifax, N.S.	Sedco International S. A.	1,357,311	5,737,527
Hawker Industries Ltd. (Halifax Shipyard Div. (2 agreements)—Halifax, N.S.	Southeastern Commonwealth Drilling Ltd.	1,120,009	1,406,141
Hike Metal Products Ltd.—Wheatley, Ont.	National Sea Products Ltd.	19,795	19,795(f)
Hike Metal Products Ltd.—Wheatley, Ont.	Halifax Water Tours Ltd.	21,367	21,367(f)
Le Chantier Naval Ltée.—Middle Caraquet, N.B.	Welcomship Ltd.	104,585	104,585
Les Entreprises Maritimes (1966) Inc.—Montreal, Que.	Les Pecheries Francois Sylvie Ltée.	88,014	173,811
John Manly Ltd.—New Westminster, B.C.	Pecheurs Unis de Quebec	43,164	43,164
Marine Industries Ltd.—Sorel, Que.	H & W Towing Co. Ltd.	3,398,914	3,398,914
Marine Industries Ltd. (2 agreements)—Sorel, Que.	La Société Navale Chargeurs Delmas-Viel jeux	815,938	1,836,398
Marystown Shipping Ent. & Marystown Shipyard Const. (2 agreements)—St. John Nfld.	Branch Line Ltd.	1,272,801	1,272,801
McKenzie Barge & Derrick Co. Ltd.—North Vancouver, B.C.	National Sea Products Ltd.	26,359	26,359
North Western Dredging Co. Ltd. (3 agreements)—Vancouver, B.C.	McKenzie Barge & Derrick	186,757	186,757
Port Weller Dry Docks Ltd.—Port Weller, Ont.	North Western Dredging Co. Ltd.	309,249	309,249
Port Weller Dry Docks Ltd.—St. Catharines, Ont.	Imperial Oil Ltd.	2,845,424	4,656,148
The Prince Edward Island Lending Authority—Charlottetown, P.E.I.	Brunett Steamship Co.	109,607	146,143
The Prince Edward Island Industrial Corp.—Charlottetown, P.E.I.	Aluminum Co. of Canada	41,699	369,859
St. John Shipbuilding & Dry Dock Co. Ltd. (2 agreements) St. John, N.B.	Prince Edward Island Lending Authority	491,808	688,241
St. John Shipbuilding & Dry Dock Co. Ltd.—St. John, N.B.	J. D. Irving Ltd.	4,152,383	4,152,383
Star Shipyards Ltd. (3 agreements)—New Westminster, B.C.	Essor Tankers Inc.	604,107	604,107
Star Shipyards Ltd. (2 agreements)—New Westminster, B.C.	Nordic Offshore Services Ltd.	309,882	309,882
A. F. Theriault & Son Ltd.—Meteghan River, N.S.	Quebec Cartier Mining Co.	102,113	102,113
United Barge Builders Ltd. (3 agreements)—Vancouver, B.C.	Pierce Fisheries Ltd.	119,074	119,074
Vancouver Shipyards Co. Ltd. (3 agreements)—Vancouver, B.C.	North Continent Capital Ltd.	359,741	359,741(f)
Vancouver Shipyards Co. Ltd. (3 agreements)—Vancouver, B.C.	The Govt. of the Province of B.C.	106,115	106,115
Vancouver Shipyards Co. Ltd.—Vancouver, B.C.	Gulf of Georgia Towing Co. Ltd.	46,358	46,358(f)
Verreault Navigation Inc.—Les Mechine, Que.	F. M. Yorke & Sons Ltd.	21,930	21,930
Yarrows Ltd.—Victoria, B.C.	Traverse Trois-Pistoles Escoumins Ltée.	1,100,906	1,100,906
Yarrows Ltd.—Victoria, B.C.	Amerada Hess Shipping Corp.	55,080	55,080(f)
Yarrows Ltd.—Victoria, B.C.	Shields Navigation Ltd.	34,125	34,125(f)
Yarrows Ltd.—Victoria, B.C.	Thomas Stanert Byrn	34,125	34,125(f)
Yarrows Ltd.—Victoria, B.C.	Ronald W. Linsley	31,500,000	
Total			

(f) Indicates final payment

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

	Estimated	Expenditures
	\$	\$
Contractors:	89,845,336	
Aeco Metals Ltd.—Brantford, Ont.		12,181
A. J. N. Communications Ltd.—Scarborough, Ont.		1,822
Alberta Chemicals Ltd.—Edmonton, Alta.		38,349
Alcan Canada Prod. Ltd.—Toronto, Ont.		30,150
Alcan M. L. W. D. F. S.—Montreal, Que.		307,724
Alcan and Procor Ltd.—Oakville, Ont.		12,973
Alforge Metal—Oakville, Ont.		129,848
Algoma Steel Corp. Ltd.—Sault Ste. Marie, Ont.		47,485
Allied Chemicals Ltd.—Toronto, Ont.		6,858
Allis-Chalmers (Canada) Ltd.—Lachine, Que.		44,673
Anco Food Prod. Ltd.—Montreal, Que.		6,552
Arcan Eastern Ltd.—Hamilton, Ont.		13,972
S. A. Armstrong Ltd.—Toronto, Ont.		19,794
Atco Industries Ltd.—Calgary, Alta.		5,799
Atlantic Films Ltd.—Montreal, Que.		70,282
Atlas Steel Co.—Welland, Ont.		29,054
Automatic Electronics Systems—Montreal, Que.		154,299
J. J. Barker & Co. Ltd.—Cowansville, Que.		34,304
Basic Hydraulics and Industrial Equipment—Welland, Ont.		24,104
Bata Shoe Co.—Batawa, Ont.		2,858
Bata Shoe Financial Corp.—Batawa, Ont.		28,701
Bayly Engineering—Ajax, Ont.		42,731
B. C. Gearworks Ltd.—Delta, B. C.		34,621
B. C. Marine Shipbuilders Ltd.—Vancouver, B. C.		4,644
B. C. Packers Ltd.—Vancouver, B. C.		29,598
Bedard-Girard Ltd.—Montreal, Que.		3,763
Bell Aerospace, Textron Canada Div.—Grand Bend, Ont.		542,551
Bio Breeding Lag—Pointe Claire, Que.		44,683
B. & K. Machinery—Malton, Ont.		11,249
Blue Mountain Pottery Div.—Collingwood, Ont.		33,175
Bobtex Corp. Ltd.—Montreal, Que.		136,756
Bombardier Ltée.—Valcourt (Shefford) Que.		289,964
Braunochler Co. Ltd.—Willowdale, Ont.		5,663
Butler Metal Prod. Co. Ltd.—Preston, Ont.		82,005
B. & W. Heat Treating (1967) Ltd.—Kitchener, Ont.		22,033
CAE Electronics Montreal, Que.		34,453
Cambrian Engineering Group Ltd.—Mississauga, Ont.		216,793
Campbell and Burns Ltd.—Central Bedeque, P.E.I.		7,920
Can Air Hanger Corp.—Ottawa, Ont.		37,326
Can-Tex Drilling & Explorations Ltd.—Calgary, Alta.		17,429
Canada Cycle & Motor Co.—Weston, Ont.		55,850
Canada Packers Ltd.—Montreal, Que.		50,153
Canadair Ltd.—Montreal, Que.		25,700
Canadian Admiral Corp. Ltd. Port Credit, Ont.		2,302
Canadian Bridge (Div. Hawker Sidley)—Vancouver, B. C.		29,792
Canadian Cane Equip. Ltd.—Edmonton, Alta.		25,593
Canadian Cannors Ltd.—Burlington, Ont.		13,166
Canadian Corporate Management—Toronto, Ont.		4,420
Canadian Filters Ltd.—Chatham, Ont.		132,279
Canadian General Electric Co. Ltd.—Toronto, Ont.		69,925
Canadian Industries Ltd.—Montreal, Que.		177,948
Canadian Ingersoll-Rand Co. Ltd.—Sherbrooke, Que.		102,855
Canadian International Paper Co.—Montreal, Que.		102,589
Canadian Lady Canadelle Inc.—Montreal, Que.		24,584
Canadian Magnesite Mines—Toronto, Ont.		9,793
Canadian Marconi Co.—Montreal, Que.		126,121
Canadian Porcelain Ltd.—Hamilton, Ont.		35,270
Canadian Tiron Chemicals Corp.—Point Aux Trembles, Que.		88,530
Canadian Vickers Ltd.—Montreal, Que.		1,738
Canadian Westinghouse Co.—Hamilton, Ont.		614,999
Canbro Div. International Bronze—Valleyfield, Que.		16,101
Canoe Cove Marine Ltd.—Sidney, B. C.		2,560
Carey Canadian Mines Ltd.—E. Broughton Station, Que.		879
Caristrop Corp.—Laval, Que.		4,567
C. D. N. Research & Dev. Ltd.—Mississauga, Ont.		19,038
Ce De Candy Co. Ltd.—Toronto, Ont.		6,854
Cegelec Industries Inc.—Laprairie, Que.		6,487
Central Dynamics—Pointe Claire, Que.		115,597

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Concluded

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

	Estimated	Expenditures
	\$	\$
<i>Contractors—Continued</i>		
Chubb Mosler & Taylor Safes—Brampton, Ont.		52,904
Clark Equipment—St. Thomas, Ont.		130,542
Cleanair Combustion Systems—Vancouver, B. C.		12,395
Coldstream Products of Canada—Winnipeg, Man.		16,636
Collins Radio of Canada—Toronto, Ont.		360,623
Co-Matic Inc.—Quebec, Que.		24,592
Cominco Ltd.—Sheridan Park, Ont.		376,886
Cominco—Sherritt Gordon Mines—Trail, B. C.		80,780
Co. de Physique Appliquee de Quebec—Montreal, Que.		13,672
Consolidated—Bathurst Ltd.—Portage du Fort, Que.		100,656
Consolidated Computer Ltd.—Don Mills, Ont.		662,981
Consolidated Dynamics—Buttonville, Ont.		46,483
Continental Fastener—Scarborough, Ont.		52,340
Control Data Canada Ltd.—Willowdale, Ont.		3,425,950
Controlled Environments Ltd.—Winnipeg, Man.		266
Conuclear Ltd.—Winnipeg, Man.		43,665
Crane Canada Ltd.—Montreal, Que.		24,895
Crawford Foods Ltd.—Wynyard, Sask.		24,156
Crescent Cheese Co.—St. Laurent, Que.		22,212
DeLaval Co. Ltd.—Montreal, Que.		3,007
Delmar Chemicals—Lasalle, Que.		49,776
Ernest Delorme & Assoc.—Cambridge, Ont.		39,959
Demac Engineering—Vancouver, B. C.		12,220
Dextran Products Ltd.—Scarborough, Ont.		127,730
Dominion Engineering Works—Montreal, Que.		54,100
Dominion Foundries & Steel Ltd.—Hamilton, Ont.		73,823
Dominion Road Machinery—Goderich, Ont.		43,237
Domtar Construction Materials Ltd.—Toronto, Ont.		17,708
Domtar Ltd.—Montreal, Que.		5,978
Dorset Industrial—Chateauguay, Que.		18,415
Dungarvon Co. Ltd.—Ottawa, Ont.		7,945
Dupont of Canada—Kingston, Ont.		290,007
Durham Industries (Canada) Ltd.—Montreal, Que.		25,588
Dusbane Enterprises Ltd.—Ottawa, Ont.		15,406
E. S. E. Ltd.—Rexdale, Ont.		50,475
Eagle Machine Co.—London, Ont.		53,452
Eclipse Fuel Eng. Co. Canada Ltd.—Don Mills, Ont.		1,328
Elastometal Ltd.—Burlington, Ont.		45,059
Eldorado Nuclear Ltd.—Toronto, Ont.		16,795
Eldorado Power Equipment Ltd.—Vancouver, B. C.		30,727
Electric Power Reduction Co.—Islington, Ont.		22,505
Electronic Assoc. Canada Ltd.—Downsview, Ont.		106,373
Fabco Machine Ltd.—Saskatoon, Sask.		11,784
Fabrican Inc. Co.—Laval, Que.		49,399
Falconbridge Nickel Mines Ltd.—Toronto, Ont.		1,640,374
Farinon Electric—Dorval, Que.		117,457
Ferranti—Packard Ltd.—Montreal, Que.		51,479
Fiberglass Canada Ltd.—Toronto, Ont.		5,507
R. B. Filters Ltd. Toronto, Ont.		9,940
Fisher Gauge Ltd.—Peterborough, Ont.		8,642
Flextrac Nodwell Ltd.—Calgary, Alta.		12,102
Foundation Western—Vancouver, B. C.		110,612
Fram Canada Ltd. Stratford, Ont.		11,189
French Electric Ltd.—Scarborough, Ont.		49,003
G. & B. Automated Equip. Ltd. Downsview, Ont.		52,771
G. T. E. Lenkurt Electric—Montreal, Que.		117,896
Gabriel Lucas—Montreal, Que.		13,413
Gabriel of Canada Toronto, Ont.		90,609
Garrett Manufacturing Ltd.—Rexdale, Ont.		44,288
Gen—Tec (1969) Inc.—St. Foy, Que.		136,075
General Concrete Ltd.—Hamilton, Ont.		159,627
General Crane Ind.—London, Ont.		359,766
General Time of Canada Ltd.—Peterborough, Ont.		40,548
Geo. Sheard & Co. Ltd.—Coaticook, Que.		20,695
Geo. White & Sons Co. Ltd.—London, Ont.		11,750
Gidon Ind. Inc.—Rexdale, Ont.		21,436
Glenayre Electronics Ltd.—Vancouver, B. C.		15,194
Globe Mills Ltd.—Meaford, Ont.		196,984

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

	Estimated	Expenditures
	\$	\$
<i>Contractors—Continued</i>		
Glolok Co. Ltd.—Montreal, Que.		43,483
Guertin Bros. (Paint) Ltd.—Winnipeg, Man.		11,807
Guideline Instruments Ltd.—Smith Falls, Ont.		13,027
Guildfords Ltd.—Darmouth, N.S.		8,196
A. C. Hamilton & Co.—Mississauga, Ont.		16,976
Hamilton Gear & Machine—Toronto, Ont.		36,091
Handy Chemicals Ltd.—Laprairie, Que.		7,570
Harco Electronics Ltd. Winnipeg, Man.		4,396
Hawker—Siddeley Canada Ltd.—Fort William, Ont.		3,689
Hayes—Dana Ltd.—Thorold, Ont.		7,964
Herzig Somerville Ltd.—Toronto, Ont.		52,561
Hobrough Ltd.—Vancouver, B. C.		86,155
Holmes Insulations Ltd.—Sarnia, Ont.		19,054
Hovey & Assoc. Ltd. Ottawa, Ont.		13,896
Huntec (70) Ltd.—Toronto, Ont.		7,289
Huskey Mfg. & Tool Works Ltd.—Bolton, Ont.		19,106
I. T. L. Industries Ltd.—Windsor, Ont.		38,381
I. T. T. Canada Ltd.—Guelph, Ont.		9,703
Independent Prod. Canada Ltd.—Montreal, Que.		26,441
Ingersoll Casket Co. Ltd.—Ingersoll, Ont.		29,193
International Brick & Tile—Edmonton, Alta.		121,819
International Hydrodynamics—Vancouver, B. C.		15,953
International Nickel Co. of Canada Ltd.—Toronto, Ont.		135,338
International Portable Pipe Mills Ltd.—Calgary, Alta.		207,032
International Systems Ltd.—Montreal, Que.		57,715
International Tools Ltd.—Windsor, Ont.		34,780
Irvin Industries—Fort Erie, Ont.		240,320
Jacobs—Thompson Ltd.—Weston, Ont.		3,783
Jarvis Clark Co. Ltd. North Bay, Ont.		25,395
Kelk Geo. Ltd.—Don Mills, Ont.		38,508
Kelsey Hayes Canada Ltd.—Windsor, Ont.		33,274
Kenebuc (Galt) Ltd.—Cambridge, Ont.		15,471
Kitchens of Sara Lee (Canada) Ltd.—Bramalea, Ont.		24,493
Koehring Waterous Ltd.—Brantford, Ont.		57,129
Kruger Pulp & Paper—Montreal, Que.		369,884
Laboratories Franca Inc.—Montreal, Que.		3,640
Leigh Instruments Ltd.—Carleton Place, Ont.		59,779
Ernest Leitz (Canada) Ltd.—Midland, Ont.		14,528
Lenkhurst Electric Co. of Canada—Burnaby, B. C.		32,875
Les Industries Tanguay Limitée—St. Prime, Que.		155,223
Letson & Burpee Vancouver, B. C.		61,765
Limpact Ind. Ltd.—Scarborough, Ont.		10,200
Litton Systems (Canada) Ltd.—Rexdale, Ont.		12,494
Lockheed Offshore Petroleum Services—New Westminster, B. C.		1,042,131
Long Manufacturing—Oakville, Ont.		36,979
Lumonics Research Ltd.—Ottawa, Ont.		74,354
MacMillan Bloedel Ltd.—Vancouver, B. C.		43,945
MacNaughton—Brooks Ltd.—Weston, Ont.		38,192
Magadyne Ind. Ltd. Edmonton, Alta.		22,411
Magna Electronics—Scarborough, Ont.		112,803
Mark—Hot Inc.—Longueuil, Que.		63,348
Medipak Corp. Ltd.—Toronto, Ont.		27,483
Merk Sharp & Dome Canada Ltd.—Pointe Claire, Que.		7,396
Millet Roux & Co. Ltd.—Laval, Que.		61,071
Mimic Ltd.—Galt, Ont.		30,428
Miner Co. Ltd.—Granby, Que.		2,152
Motor Coach Ind. Ltd.—Winnipeg, Man.		238,120
Multifibre Process Ltd.—Vancouver, B. C.		14,041
Municipal Spraying and Con. Ltd.—Bedford, N. S.		12,565
National Cash Register—Waterloo, Ont.		1,316,764
Newark Tool & Machine Ltd.—Weston, Ont.		12,114
Niagara Wire Weaving Co. Ltd.—Niagara Falls, Ont.		256,922
Noranda Metal Ind. Ltd.—Montreal, Que.		57,449
Noranda Mines Ltd.—Noranda, Que.		28,079
Northern Electric Co. Ltd.—Montreal, Que.		1,075,991
Northern Pigment Co. Ltd.—Toronto, Ont.		140,906
Northern Radio Mfg. Co.—Ottawa, Ont.		44,346
Northwest Industries Ltd.—Edmonton, Alta.		44,348

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

	Estimated	Expenditures
	\$	\$
<i>Contractors—Continued</i>		
Norton Research Corp. Ltd.—Chippawa, Ont.		19,502
Ogilvie Flour Mills Co.—London, Ont.		28,509
Omricon Data Systems—Montreal, Que.		18,378
Philips Electronics Ind. Ltd.—Scarborough, Ont.		5,850
Physio Medical Systems—Montreal, Que.		21,905
Picker X-ray Mfg. Ltd.—Bramalea, Ont.		187,014
Pig Improvement (Canada) Ltd.—Acme, Alta.		37,960
Pigment & Chem. Co. Ltd.—Montreal, Que.		24,872
Polygon Industries Ltd.—Toronto, Ont.		33,398
Polymer Corp. Ltd.—Sarnia, Ont.		802,863
Polypump Ltd.—Toronto, Ont.		33,336
Prime Mover Controls Ltd.—Vancouver, B. C.		23,195
Pylon Electronics Div. Co.—Lachine, Que.		62,102
Q. M. Machine Works Ltd.—Prince George, B. C.		19,195
Quebec Iron & Titanium Corp.—Tracy, Que.		72,240
R. C. A. Ltd.—Ste. Anne de Bellevue, Que.		163,986
Raymond Industrial Equip.—Brantford, Ont.		6,280
Raytheon Canada Ltd.—Waterloo, Ont.		20,632
Reich Hold Chem. Canada—Weston, Ont.		16,603
Rexwood Prod. Ltd.—New Liskeard, Ont.		11,766
Rio Algoma Mines Ltd.—Toronto, Ont.		4,974
Robert Mitchell Co. Ltd.—Montreal, Que.		38,355
S. G. M. Automation Ltd.—St. Leonard, Que.		2,357
S. K. S. Ltd.—St. Leonard, Que.		9,330
St. Lawrence Colombium & Metals—Montreal, Que.		5,228
Sandor Geophysics Ltd.—Ottawa, Ont.		7,477
Saymor Trailers Ltd.—Montreal, Que.		25,394
Shawinigan Chem. Div. Gulf Oil—Ste. Anne de Bellevue, Que.		2,338
Scintrex Ltd.—Concord, Ont.		146,170
Scotian Gold Co-op Ltd.—Kentville, N. S.		14,825
Semco Instruments Ltd.—Ottawa, Ont.		107,283
Sepramatic Corp. Ltd.—Hamilton, Ont.		40,272
Shell Canada Ltd.—Toronto, Ont.		162,590
Sherman Supersonic Ind.—Weston, Ont.		10,978
Sherman Technology Inc.—Weston, Ont.		18,742
T. S. Simms & Co.—St. Johns, N. B.		20,431
Simtec Industries Ltd.—Montreal, Que.		13,180
Singer Co. of Canada—St. Jean, Que.		95,018
Skykeesh Industries—Vankleek Hill, Ont.		9,712
Smith & Nephew Ltd.—Lachine, Que.		2,926
E. D. Smith & Sons—Winona, Ont.		4,104
Space Optics Ltd.—Ottawa, Ont.		13,461
Specialty Chem. Ltd.—Don Mills, Ont.		16,629
Spilsbury & Tindall—Vancouver, B. C.		33,480
Sprung Instant Structures—Calgary, Alta.		103,687
Standard Tube Canada Ltd.—Woodstock, Ont.		39,654
Steel Co. of Canada Ltd.—Toronto, Ont.		480,667
Stonehill Chem. Co. Ltd.—Ottawa, Ont.		12,489
Stricon Products—Mississauga, Ont.		47,659
Sun Rype Prod.—Kelowna, B. C.		28,423
Surfside Shellfish Co. Ltd.—North Burnaby, B. C.		8,116
Surveyer Nenninger & Chenevert Inc.—Montreal, Que.		45,228
Swan Valley Foods Ltd.—Vancouver, B. C.		25,290
T. M. C. (Canada) Ltd.—Ottawa, Ont.		56,849
Teck Corp. Ltd.—Vancouver, B. C.		12,277
Textron Canada Ltd.—Grand Bend, Ont.		241,765
J. E. Thomas Specialties Ltd.—Lindsay, Ont.		108,012
Thomson—Gordon Ltd.—Hamilton, Ont.		4,054
O. Thomson Research Assoc.—Toronto, Ont.		30,311
Trident Aircraft Ltd.—Richmond, B. C.		164,368
Tridon Ltd.—Burlington, Ont.		15,852
Ultra-Chrome Ltd.—Downsview, Ont.		44,385
Unican Security Systems Ltd.—Montreal, Que.		114,754
Unitron Industries Ltd.—Kitchener, Ont.		51,800
Valcartier Inc.—Port Neuf, Que.		110,618
Velan Engineering Ltd.—Montreal, Que.		43,304
Versatile Manufacturing Ltd.—Winnipeg, Man.		100,313
K-Vet Ltd.—Hespeler, Ont.		20,268

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

	Estimated	Expenditures
	\$	\$
<i>Contractors—Concluded</i>		
Vulcan Containers—Rexdale, Ont.		5,793
Vulcan Equipment Co. Ltd.—Toronto, Ont.		45,023
W. F. Walsh Ltd.—Montreal, Que.		49,145
Wesdrill Equipment Ltd.—Richmond, B. C.		22,846
Western Research & Dev. Ltd.—Calgary, Alta.		59,057
Westinghouse Canada Ltd.—Hamilton, Ont.		180,377
Wilson Mud Service—Edmonton, Alta.		28,544
Windsor Machine Co.—Burnaby, B. C.		99,227
Winfield Chem. Ind.—Woodstock, N. B.		7,613
Wire Rope Industries—Lachine, Que.		10,238
Worthington (Canada) Ltd.—Brantford, Ont.		5,614
Yellowbird Products Ltd.—Calgary, Alta.		21,229
York Bag Co. Ltd.—Toronto, Ont.		242,263
Zalev Bros. Ltd.—Windsor, Ont.		16,641
	89,845,336	26,536,923
<i>Less—Authorized Commitments for subsequent fiscal years</i>	57,255,336	
	32,590,000	26,536,923

To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales arising from that capability

- a) by supporting selected development programs
 - b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization and
 - c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials
- on terms and conditions approved by the Treasury Board.

	Estimates	Expenditures
	\$	\$
<i>Contractors:</i>	162,981,141	
Aero Machine Ltd.—Montreal, Que.		25,000
Aircraft Appliances & Equipment Ltd.—Rexdale, Ont.		69,995
Allis—Chalmers (Rumely) Ltd.—Guelph, Ont.		92,800
Amphenol Canada Ltd.—Scarborough, Ont.		40,500
Atco Industries Ltd.—Calgary, Alta.		183,488
Aviation Electric Ltd.—Montreal, Que.		206,354
Bata Industries Ltd. Batawa, Ont.		58,812
Bowmar Canada Ltd.—Ottawa, Ont.		371,081
Bristol Aerospace (1968) Ltd.—Winnipeg, Man.		299,960
C A E Electronics Ltd.—Montreal, Que.		1,368,851
C A E Industries Ltd.—Montreal, Que.		22,344
C A E Machinery Ltd.—Vancouver, B.C.		40,879
Canada Superconductor & Cryogenics Co. Ltd. St. Lambert, Que.		72,500
Canadair Ltd.—Montreal, Que.		5,425,570
Canadian Acme Screw & Gear Ltd.—Toronto, Ont.		54,529
Canadian Aircraft Ltd.—Richmond, B.C.		39,025
Canadian Industries Ltd.—Montreal, Que.		109,990
Canadian Marconi Ltd. Montreal, Que.		2,913,608
Canadian Steel Foundries Ltd.—Montreal, Que.		99,940
Canadian Timken Ltd.—St. Thomas, Ont.		170,822
Canadian Vickers Ltd.—Montreal, Que.		136,642
Canadian Westinghouse Co. Ltd. Hamilton, Ont.		41,434
Collins Radio Co. Ltd. Toronto, Ont.		426,580
Computing Devices of Canada Ltd.—Ottawa, Ont.		472,010
Croven Ltd. Whitby, Ont.		105,446
Davie Shipbuilding Ltd.—Levis, Que.		72,836
De Havilland Aircraft of Canada Ltd.—Toronto, Ont.		5,938,014
Design Precision Casting Ltd.—Brampton, Ont. (Brook Mfg. Div.)		15,643
Dominion Aluminium Fabricating Ltd. Toronto, Ont.		39,430
Dominion Forge Co. Ltd.—Windsor, Ont.		37,201
Dominion Road Machinery Co. Ltd. Goderich, Ont.		21,354
Douglas Aircraft Co. of Canada Ltd.—Toronto, Ont.		2,562,562
Dowty Equipment of Canada Ltd.—Ajax, Ont.		32,500

Grants, Contributions and Other Transfer Payments (10)—Continued
INDUSTRY, TRADE AND COMMERCE—Continued

	Estimated	Expenditures
	\$	\$
<i>Contractors—Concluded</i>		
W. R. Elliott Co. Ltd.—Kitchener, Ont.		73,622
Erie Technological Prod. Ltd.—Trenton, Ont.		162,484
Fathom Oceanology Ltd.—Port Credit, Ont.		171,556
Gabriel of Canada Ltd.—Toronto, Ont.		22,724
Garrett Mfg. Ltd.—Rexdale, Ont.		506,258
General Precision Ind. Ltd.—Montreal, Que.		112,628
Haley Industries Ltd.—Haley, Ont.		24,033
Hammond Mfg. Co. Ltd.—Guelph, Ont.		78,271
John T. Hepburn Ltd.—Toronto, Ont.		51,775
Hermes Electronics Ltd.—Woodside, N.S.		101,223
Heroux Ltd.—Montreal, Que.		51,929
Holland Hitch of Canada Ltd.—Woodstock, Ont.		60,117
Huhn Seal Co. Ltd.—Montreal, Que.		73,030
Husky Mfg. & Tool Works Ltd.—Bolton, Ont.		20,013
I.B.M. Machine Ltd.—Bromont, Que.		553,498
Ingersol Machine & Tool Ltd.—Ingersol, Ont.		3,393
International Parts (Canada) Ltd.—Scarborough, Ont.		5,065
International Tool Ltd.—Windsor, Ont.		31,174
Irvin Industries Ltd.—Fort Erie, Ont.		6,859
K. K. Precision Ltd.—Downsview, Ont.		9,031
Laurentian Concentrates Ltd.—Ottawa, Ont.		13,580
Leigh Instruments Ltd.—Carleton Place, Ont.		318,381
Linamar Machine Ltd.—Arliss, Ont.		74,212
Lister Bolt & Chain Ltd.—Richmond, B.C.		30,800
Litton Systems (Canada) Ltd.—Rexdale, Ont.		2,064,033
Marine Industries Ltd.—Sorel, Que.		801,434
Maritime Industries Ltd.—Vancouver, B.C.		15,650
Marsland Engineering Ltd.—Waterloo, Ont.		505,277
Mega System Design Ltd.—Scarborough, Ont.		43,828
Menasco Mfg. Ltd.—Montreal, Que.		367,536
Microsystems International Ltd.—Ottawa, Ont.		6,071,645
Novatronics of Canada Ltd.—Stratford, Ont.		57,765
Precision Electronics Ltd.—Toronto, Ont.		15,581
Radio Engineering Ltd.—Montreal, Que.		474,300
R.C.A. Ltd.—Montreal, Que.		519,004
Saint John Shipbuilding St. John, N.B.		89,811
Scepter Mfg. Ltd.—Toronto, Ont.		76,252
C.R. Snelgrove Co. Ltd.—Ottawa, Ont.		148,574
Spar Aerospace Ltd.—Malton, Ont.		192,676
R.J. Stamping Ltd.—Toronto, Ont.		349,614
Standard Prod. (Canada) Ltd.—Stratford, Ont.		3,540
United Aircraft of Canada Ltd.—Longueuil, Que.		11,972,041
H. E. Vannater Ltd.—Wallaceburg, Ont.		134,301
Varian Associates of Canada Ltd.—Georgetown, Ont.		64,140
Velan Engineering Ltd.—Montreal, Que.		169,530
Vestshell Inc.—Montreal, Que.		63,725
Vicom Ltd.—Kingston, Ont.		77
Walbar Machine Prod. Ltd.—Toronto, Ont.		1,102
	162,981,141	48,324,792
	114,651,141	
<i>Less: Authorized Commitments for subsequent fiscal years</i>	\$48,330,000	\$48,324,792

Statistics Canada

	Appropriations	Allotments	Expenditures
	\$	\$	\$
Canada's fee for membership in the Inter-American Statistical Institute	11,580	11,580	10,806
Contribution to the International Statistical Institute	750	750	750
Contribution to the Association for Research in Income and Wealth	750	750	750
Contribution to the Customs Co-operation Council	5,000	5,000	
	18,080	18,080	12,306

Grants, Contributions and Other Transfer Payments (10)—*Concluded*

JUSTICE

Expenditures Included	1972-73 Estimates	1972-73 Expenditures
Grant to the Conference of Commissioners on Uniformity of Legislation in Canada	1,500	1,500
Grant to the International Commission of Jurists	10,000	10,000
Grant to L'Institut International de Droit d'Expression Française (I.D.E.F.)	1,500	1,500
Grants to Individual Neighbourhood Projects to Assist with the Cost of Legal Aid	200,000	198,000
Grants to Various Associations who are Concerned with the Development of Law in Canada	10,000	10,000
Grants for Research in the Legal Field	10,000	10,000
Scholarships to Encourage Student Specialization in Legislative Drafting	16,000	16,000
Contributions to the Northwest Territories and the Yukon Territory in Accordance with Agreements with the Minister on Behalf of Canada to Assist in the Operation of Legal Aid Systems	75,000	21,638
Grant to Canadian Association of Provincial Court Judges	10,000	10,000
Gratuities to the Widows or Such Dependents as may be Approved by Treasury Board of Judges who Die while in Office	60,000	28,333
Pensions under the Judges' Act R.S. 1970 c. J-1 as amended. The amounts paid in respect to the Supreme Court of Canada, Federal Court of Canada, Northwest Territories and various Provincial Courts under Federal jurisdiction are given below with number of pensions in parentheses.		
Supreme Court of Canada (5)	97,000	
Federal Court of Canada (4)	76,000	
Northwest Territories (1)	5,276	
Newfoundland (3)	14,322	
Nova Scotia (17)	122,942	
Prince Edward Island (3)	44,467	
New Brunswick (12)	160,347	
Quebec (68)	576,456	
Ontario (103)	769,561	
Manitoba (18)	156,573	
Saskatchewan (15)	76,817	
Alberta (22)	159,809	
British Columbia (39)	324,825	
	2,584,395	2,584,395
	2,978,395	2,891,366

NATIONAL DEFENCE

MUTUAL AID PROGRAM

EXPENDITURES INCLUDED: Contributions to infrastructure and military budgets: Military Budgets—Supreme Headquarters Allied Powers Europe \$5,620,026; Central European Operating Agency \$174,106; Infrastructure—payments to the Governments of: Canada \$332,786; Turkey \$2,147,518; Greece \$2,143,164; Portugal \$798,552; France \$939,072; Germany \$39,095; Supreme Headquarters Allied Powers Europe \$2,043,810; Materiel procured for transfer as Mutual Aid: National Research Council \$81,942; freight on materiel \$3,427.

NATIONAL HEALTH AND WELFARE

Medical Research Council

EXPENDITURES for the extramural program of the Medical Research Council consisted of: postdoctoral fellowships \$3,462,809, full-time associateships \$1,723,074, full-time scholarships \$2,175,196, centennial fellowships \$310,306, studentships \$1,012,638, summer scholarships \$312,000, grants-in-aid of university research \$28,116,532, special activities including support for approved symposia and support of a limited number of visiting scientists \$347,445.

VETERANS AFFAIRS

WELFARE SERVICES PROGRAM

Direct payments of tuition fees to universities, colleges and schools were: Acadia University Wolfville NS \$5,680, University of Alberta Edmonton Alta \$13,807, University of British Columbia Vancouver BC \$14,394, University of Calgary Calgary Alta \$3,258, Dalhousie University Halifax NS \$9,044, University of Guelph Guelph Ont \$6,592, Université Laval Quebec Que \$8,322, University of Lethbridge Lethbridge Alta \$2,966, Loyola College Montreal Que \$3,316, University of Manitoba Winnipeg Man \$12,300, McGill University Montreal Que \$11,200, University of Montreal Montreal Que \$5,647, Mount Saint Vincent University Halifax NS \$7,840, University of Newfoundland St John's Nfld \$9,546, University of Quebec Montreal Que \$3,962, Ryerson Polytechnical Institute Toronto Ont \$5,334, Saint Francis Xavier University Antigonish NS \$2,154, Saint Mary's University Halifax NS \$6,715, University of Saskatchewan Regina Sask \$5,283, University of Sherbrooke Sherbrooke Que \$2,021, Simon Fraser University Burnaby BC \$4,153, Sir George Williams University Montreal Que \$7,368, University of Toronto Toronto Ont \$20,729, Toronto Teachers College Toronto Ont \$2,340, Trent University Toronto Ont \$4,960, University of Waterloo Waterloo Ont \$18,205, Waterloo Lutheran University Waterloo Ont \$2,141, University of Western Ontario London Ont \$16,367, University of Windsor Ont \$5,002, University of Winnipeg Winnipeg Man \$4,786, York University Toronto Ont \$13,982, Miscellaneous schools, colleges, etc., (each under \$2,000) \$47,480.

Miscellaneous grants were: Army Benevolent Fund \$18,000, Canadian Hearing Society \$6,600, Canadian National Institute for the Blind \$98,312, Canadian Paraplegic Association \$10,000, Royal Canadian Legion \$9,000.

All Other Expenditures (12)

INDUSTRY, TRADE AND COMMERCE

STATISTICS CANADA

EXPENDITURES INCLUDED: Miscellaneous expenditures \$4,258.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission—Annuities

Other expenses \$64.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Official hospitality (Other than foreign service) \$106,995; funeral expenses \$104,101; landing fees \$254,065; military mapping \$334,213; ex-gratia payments \$42,190; grants for reading rooms and recreational libraries \$53,245; grants and allowances for maintenance of physical fitness equipment \$428,581; grants for bands \$69,218; compensation for loss or damage to property or injury to persons, including collision claims \$842,412; cadets contingency allowances \$155,488; reserves contingency allowances \$125,225; grants not provided elsewhere \$155,116; miscellaneous expenditures not provided elsewhere \$920,448; foreign service official hospitality and representational expenses \$239,342.

Appointment and Place	Rank	Official Hospitality Allocation
		\$
Attaches and Advisers		
Canadian Forces Attache, Brussels, Belgium	Lieutenant Colonel	3,450
Canadian Forces Attache, Prague, Czechoslovakia	Colonel	3,950
Canadian Forces Attache, Canberra, Australia	Lieutenant Colonel	4,795
Canadian Forces Attache, Paris, France	Colonel	5,570
Assistant Canadian Forces Attache, Paris, France	Major	4,425
Canadian Forces Attache, Bonn, Germany	Colonel	4,075
Canadian Forces Attache, Tel Aviv, Israel	Colonel	4,340
Canadian Forces Attache, Rome, Italy	Colonel	4,975
Canadian Forces Attache, Tokyo, Japan	Colonel	5,000
Canadian Forces Attache, The Hague, Netherlands	Lieutenant Colonel	4,730
Canadian Forces Attache, Oslo, Norway	Colonel	4,875
Canadian Forces Attache, Warsaw, Poland	Colonel	5,325
Canadian Forces Attache, Stockholm, Sweden	Colonel	4,775
Canadian Forces Attache, Ankara, Turkey	Colonel	5,315
Canadian Forces Attache, Cairo, United Arab Republic	Colonel	3,885
Canadian Forces Defence Attache, Moscow, USSR	Colonel	4,880
Canadian Forces Attache, Moscow, USSR	Lieutenant Colonel	4,370
Assistant Canadian Forces Attache, Moscow, USSR	Lieutenant Colonel	5,475
Canadian Forces Attache, Belgrade, Yugoslavia	Colonel	4,795
Canadian Forces Attache, Accra, Ghana	Colonel	1,015
Canadian Forces Attache, New Delhi, India	Colonel	5,445
Canadian Forces Attache, Islamabad, Pakistan	Colonel	4,435
Air Advisor Dar'Es Salaam, Tanzania	Major	2,200
Military Adviser to Canadian Delegation Brussels, Belgium	Colonel	2,850
Deputy to Canadian Member NATO Armament Committee Brussels, Belgium	Lieutenant Colonel	3,225
Canadian Standardization Representative Canberra, Australia	Major	2,845
Canadian Representative United Nations Command Military Armistice Committee, Seoul, Korea	Major	800
Canadian Forces Attache, Kuala Lumpur, Malaysia	Colonel	4,780
Canadian Forces Attache, Peking, China	Colonel	1,195
Canadian Defence Liaison Officer (Legal) Bonn, Germany	Lieutenant Colonel	692
NATO		
Canadian Military Representative to Military Committee (NATO), Brussels, Belgium	Lieutenant General	5,725
Staff Officer to Canadian Military Representative Brussels, Belgium	Lieutenant Colonel	3,475
Deputy Canadian Military Representative to Military Committee, Brussels, Belgium	Colonel	3,955
Canadian National Military Representative (SHAPE) Casteau, Belgium	Colonel	5,595
Canadian National Representative at the Military Agency for Standardization, Brussels, Belgium	Lieutenant Colonel	3,465

All Other Expenditures (12)—Concluded

NATIONAL DEFENCE—Concluded

Appointment and Place	Rank	Official Hospitality Allocation
		\$
NATO—Concluded		
Assistant Chief of Staff Plans & Policy (SHAPE) Casteau, Belgium	Major General	1,643
Commander Canadian Forces Europe Lahr, Germany	Major General	6,275
Deputy Chief of Staff Administration and Logistics (4 Allied Tactical Air Forces), Ramstein, Germany	Brigadier General	3,530
Assistant Chief of Staff Air Operations (Allied Forces Central Europe), Brunssum, Netherlands	Brigadier General	4,735
Commander NATO Defence College, Rome, Italy	Vice Admiral	4,325
Amphibious Warfare Officer, Keil, Germany	Lieutenant Colonel	2,025
Canadian Faculty Adviser NATO Defence College, Rome, Italy	Colonel	1,825
Canadian Liaison Officer at Headquarters Landjut, Rendsburg, Germany	Major	2,025
Canadian Liaison Officer Headquarters VII United States Corps, Stuttgart, Germany	Lieutenant Colonel	1,425
Senior Canadian Officer, Headquarters Allied Forces North, Oslo, Norway	Lieutenant Colonel	1,625
NATO Delegation Brussels, Belgium (Civilian)	Civilian	2,476
NATO Delegation Brussels, Belgium (Civilian)	Civilian	3,043
NATO Delegation Brussels, Belgium (Civilian)	Civilian	3,820
Defence Financial Advisor, Bonn, Germany	Civilian	1,326
Cyprus		
Chief of Staff United Nations Force Nicosia, Cyprus	Colonel	3,975
Force Economics Officer, United Nations Forces, Nicosia, Cyprus	Major	700
NORAD		
Deputy Commander NORAD Colorado Springs, Colorado, USA	Lieutenant General	5,675
Canadian Defence Liaison Staff, Washington, DC		
Commander Canadian Defence Liaison Staff	Major General	4,650
Senior Liaison Officer (Navy) and Naval Attache	Brigadier General	3,850
Deputy Liaison Officer (Navy) and Assistant Naval Attache	Lieutenant Colonel	3,200
Senior Liaison Officer (Army) and Army Attache	Brigadier General	3,850
Deputy Liaison Officer (Army) and Assistant Army Attache	Lieutenant Colonel	4,025
Senior Liaison Officer (Air Force) and Air Attache	Brigadier General	3,850
Deputy Liaison Officer (Air Force) and Assistant Air Attache	Lieutenant Colonel	4,025
Senior Canadian Forces Intelligence Liaison Officer	Lieutenant Colonel	2,500
Chairman Canadian Forces Communications Electronic Staff (CFCES)	Lieutenant Colonel	3,425
Canadian Defence Liaison Staff, London, England		
Commander Canadian Defence Liaison Staff	Brigadier General	4,700
Senior Liaison Officer (Navy)	Colonel	5,075
Deputy Liaison Officer (Navy)	Lieutenant Colonel	2,050
Senior Liaison Officer (Army)	Colonel	3,150
Deputy Liaison Officer (Army)	Lieutenant Colonel	2,050
Senior Liaison Officer (Air Force)	Colonel	3,975
Deputy Liaison Officer (Air Force)	Lieutenant Colonel	2,050
Senior Administration Officer	Lieutenant Colonel	2,050
Senior Canadian Forces Intelligence Liaison Officer	Lieutenant Colonel	2,050
Military Component Canadian Delegation, Vietnam		
Senior Military Adviser Saigon, Vietnam	Brigadier General	4,705
Deputy Military Adviser Saigon, Vietnam	Lieutenant Colonel	3,860
Deputy Secretary General Operations Vietnam Saigon, Vietnam	Major	2,885
Senior Military Representative Hanoi, Vietnam	Major	2,360
General Staff Officer 2 Duties Vietnam		2,060
Senior Military Adviser Laos	Colonel	3,880
BERMUDA		
Canadian Forces Liaison Officer Bermuda	Major	1,500

Receipts and Revenues Credited to the Vote (13)

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

RECOVERIES INCLUDED: Medical, hospital and dental services provided to DVA patients and employees of other government departments \$3,170,595; provincial school grants, tuition fees and other recoveries in respect of education \$7,555,252; travel and removal \$225,008; assistance provided to provincial and municipal governments \$128,770; materiel and services supplied to NATO countries \$5,455,216; materiel and services supplied to other government departments and crown corporations and agencies \$3,560,334; operating costs of vessels assigned to other government departments \$1,818,326; sales of clothing and kit (old uniform) \$483,742; miscellaneous sales, services, fees and recoveries not elsewhere classified \$370,235; married quarters—rentals \$40,598,315; single quarters—rentals \$3,599,299; garage and trailer space—rentals \$371,069; all sales of foodstuffs (provisions) \$813,296; all sales of public meals (prepared rations) \$7,655,008; medical, hospital and dental services provided to civilians and dependents of service personnel \$1,673,615; recovery of pay and allowances of seconded military personnel \$2,598,797; sales of Canadian armed forces new pattern uniform and related items \$1,424,093; inspection services performed by quality assurance branch \$243,244; vehicle accident claims and damage to barrack, hospital and camp equipment \$592,591; continental air defence integration north (CADIN) operation and maintenance agreement \$6,566,852; Canadian Forces/USAF cost sharing communications agreement \$13,716,133; training and assistance—other than NATO including military assistance program \$612,430; training provided to NATO countries \$4,911,406; assistance to the United Nations \$414,208; transfers from special account authorized by national defence vote 48 \$24,234,000; rentals of land, buildings, garages, space, and equipment plus miscellaneous rentals and permits excluding married and single quarters \$908,506; sales of materiel and supplies \$281,451; sales of petrol, oil lubricant, and fuel \$993,587; telephone service charges and commissions \$120,041; aerodrome landing fees and facilities \$88,956; utilities provided from service owned facilities, including service for trailers \$811,632; sale of forestry materials and agricultural resources \$371,217; Pinetree cost sharing agreement \$22,131,901; laundry and dry cleaning from service owned facilities \$28,796; cadet fees and recovery of subsidization costs for university training \$43,453; premium on foreign exchange transactions, customs drawbacks, and refund of sales tax \$270,574; service airlift charges—passengers or freight (other than meals) \$283,272; miscellaneous recoveries \$81,721.

SOLICITOR GENERAL

Royal Canadian Mounted Police

RECOVERIES INCLUDED:

Policing agreements	\$57,882,303
Accommodations	1,377,200
Sale of clothing and kit to members	153,716
Sundry sales	23,283
Miscellaneous	40,667
	<hr/> \$59,477,169

Miscellaneous

JUSTICE

STATEMENT OF

JUDGES' SALARIES AND ALLOWANCES

*Supreme Court of Canada—
Judges' salaries, Judges' Act
(R.S. 1970, c. J-1 as amended)*

Salaries	(1)	406,363
Travelling Allowances	(2)	1,757
		<hr/> \$ 408,120

*Federal Court of Canada—
Judges' salaries, including district judges in admiralty and travelling allowances, etc.,
(R.S. 1970, c. J-1 as amended)*

Salaries	(1)	434,666
Travelling Allowances—President and puisne judges	(2)	56,165
Travelling Allowances—Admiralty judges	(2)	
		<hr/> \$ 490,831

*Other Courts—
Judges' salaries and travelling allowances
(R.S. 1970, c. J-1 as amended)*

Judges' salaries—Other Courts	(1)	14,458,651
Judges' travelling allowances—Other Courts	(2)	511,658
		<hr/> \$14,970,309

*Northwest Territories—
Judges' salary and travelling allowances
(R.S. 1970, c. J-1 as amended)*

Salary of judge	(1)	40,000
Travelling allowance	(2)	24,189
		<hr/> \$ 64,189

*Yukon Territory—
Judges' salary and travelling allowances
(R.S. 1970, c. J-1 as amended)*

Salary of judge	(1)	40,000
Travelling allowance	(2)	2,993
		<hr/> \$ 42,993

Miscellaneous—Continued

NATIONAL DEFENCE

ADVANCES TO OTHER GOVERNMENTS

Government of the United States of America—Advances were made to the Government of the United States under individual Orders in Council and Treasury Board authorities for materiel on order, equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in United States funds, as follows:

Service	To be accounted for— Mar 31, 1972	Advances 1972-73	Liquidations 1972-73	*Refunds 1972-73	To be accounted for— Mar 31, 1973
Canadian Armed Forces	\$71,758,514	\$38,564,244	\$45,453,615	\$2,716,390	\$62,152,753

* Refunds are due to cancellation of contracts or are unused balances. Billings on hand on Mar 31, 1973, pending proof of receipt of goods and not applied to the reported liquidations had a total value of \$11,197,770.

Government of the United Kingdom—Advances were made to the United Kingdom Government under individual Orders in Council and Treasury Board authorities for stores and equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are in Canadian funds as follows:

Services	*To be accounted for— Mar 31, 1972	Advances 1972-73	Liquidations 1972-73	To be accounted for— Mar 31, 1973
Canadian Armed Forces	\$6,033,187	\$3,746,692	\$2,865,473	\$6,914,406

* Amends reporting in the previous years Public Accounts.

OTHER ADVANCES—

Payee	Amount of advance	Balance Mar 31 1972	Balance Mar 31 1973	Payee	Amount of advance	Balance Mar 31, 1972	Balance Mar 31, 1973
<i>1960-61</i>	\$	\$	\$	<i>1967-68</i>			
Government of France	7,207	843	843	Mrs Mary Emma McCarthy—Murphy	17,000	17,000	
Supply of electricity to RCAF units				For land expropriation, Valcartier, Que			
<i>1961-62</i>				Murdock Lumber Company	240,000	240,000	240,000
British Army of the Rhine	64,275	18,719	12,951	For land expropriation, Valcartier, Que			
Rentals for dwelling units for Canadian Signals Troop				<i>1968-69</i>			
Government of France	159	159	159	Elmer McBain	17,000	17,000	17,000
For public utility services for RCAF				For land expropriation, Valcartier, Que			
Gatineau Power Company	29,000	20,971	17,763	<i>1969-70</i>			
For supply of electrical power				Ministero Della Difesa	902,760	902,760	
<i>1962-63</i>				Operating and maintaining air weapons training installation Decimomannu Italy			
British Army of the Rhine	137,912	52,715	52,715	City of Montreal	150	150	150
Rentals for dwelling units for Canadian Signals Troop				To inspect, maintain and repair fire hydrants and water lines at Longue Pointe, Que			
<i>1966-67</i>				<i>1971-72</i>			
Avions Marcel Dassault	180,799	2,634	2,634	Bundes Republik Deutschland	79,598	75,598	79,598
Supply soundproofing, interior kits, lighting, antenna and non-standard instruments on seven Falcon Aircraft				For heating of leased accommodation for Canadian servicemen in Germany			
Hotchkiss—Brandt	30,141	10,185	1,184	<i>1972-73</i>			
Supply of 8 items of 120MM Mortar Projectiles				Bundes Republik Deutschland	81,187		81,187
				For heating of leased accommodation for Canadian servicemen in Germany.			

Miscellaneous—Continued

NATIONAL DEFENCE—Concluded

FINANCIAL SETTLEMENTS

Logistic support for the Canadian Forces in Europe was received from the following sources: the United States of America \$4,129,375, the Federal Republic of Germany \$718,917 the United Kingdom \$310,465, France \$5,847.

Payments of \$1,533,863 were made to the Federal Republic of Germany for Rental of married quarters for Canadian servicemen in Germany.

PARLIAMENT

The Senate

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1972-73

Honourable Members of the Senate	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses
	\$	\$	\$
Aird, J. B.	18,000	4,000	645
Argue, H. R.	18,000	4,000	3,774
Asselin, M.	10,500	2,326	809
Basha, M. G.	18,000	4,000	703
Beaubien, L. P.	18,000	4,000	65
Belisle, R.	18,000	4,000	3,172
Benidickson, W. M.	18,000	4,000	1,234
Blois, F. M.	18,000	4,000	1,726
Bonnell, M. L.	18,000	4,000	1,908
Boucher, W. A.	18,000	4,000	425
Bourget, M.	18,000	4,000	843
Bourque, R.	18,000	4,000	259
Buckwold, S. L.	18,000	4,000	3,042
Burchill, G. P.	18,000	4,000	1,653
Cameron, D.	18,000	4,000	2,394
Carter, C. W.	18,000	4,000	2,318
Choquette, L.	18,000	4,000	
Connolly, H. J.	18,000	4,000	191
Connolly, J. J.	18,000	4,000	
Cook, E.	18,000	4,000	2,074
Cote, J. P.	10,500	2,326	
Croll, D. A.	18,000	4,000	1,512
Davey, D. K.	18,000	4,000	1,468
Denis, A.	18,000	4,000	180
Deschatelets, J. P.	18,000	4,000	571
Desruisseaux, P.	18,000	4,000	430
Duggan, J.	18,000	4,000	2,268
Eudes, R.	18,000	4,000	417
Everett, D.	18,000	4,000	3,835
Fergusson, M. McQ.	18,000	4,000	1,134
Flynn, J.	18,000	4,000	2,360
Forsey, E. A.	18,000	4,000	315
Fournier, E.	18,000	4,000	550
Fournier, M.	18,000	4,000	1,799
Fournier, S.	18,000	4,000	679
Gélinas, L. P.	18,000	4,000	265
Giguere, L. de G.	18,000	4,000	936
Goldenberg, H. C.	18,000	4,000	336
Couin, L. M.	16,680	2,680	
Graham, B. A.	16,700	3,714	1,050
Greene, J. J.	10,500	2,326	88
Grosart, A.	18,000	4,000	2,707
Haig, J. C.	18,000	4,000	3,891
Hastings, E. A.	18,000	4,000	4,206
Hayden, S. A.	18,000	4,000	787
Hays, H. E.	18,000	4,000	2,911
Heath, A. E. H.	18,000	4,000	2,253
Hicks, H. D.	16,700	3,714	1,858
Inman, F. E.	18,000	4,000	1,163
Isnor, G. B.	18,000	3,844	340
Kickham, T. J.	18,000	4,000	788
Kinnear, M. E.	18,000	4,000	1,316
Lafond, P. C.	18,000	4,000	91
Laing, A.	10,500	2,326	2,045
Laird, K.	18,000	4,000	1,118
Lamontagne, M.	18,000	4,000	169
Lang, D. A.	17,700	3,700	339
Langlois, J. G. L.	18,000	4,000	1,598
Lapointe, R.	18,000	4,000	
Lawson, E. M.	18,000	4,000	4,686
Lefrancois, J. E.	18,000	4,000	255
MacDonald, M. J.	18,000	4,000	538
MacNaughton, A. A.	18,000	4,000	605
Manning, E. C.	18,000	4,000	2,203
Martin, P. J.	18,000	4,000	

Miscellaneous—Continued

PARLIAMENT—Continued
The Senate—Concluded

Honourable Members of the Senate	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses
	\$	\$	\$
McDonald, A. H.	18,000	4,000	2,829
McElman, C. R.	18,000	4,000	1,676
McGrand, F. A.	18,000	4,000	348
McIlraith, G. J.	16,700	3,714	58
McLean, D. A.	18,000	4,000	1,143
McNamara, W. C.	18,000	4,000	1,283
<i>Estate of the Late</i>			
Methot, L.	7,500	1,402	
Michaud, H. J.	18,000	4,000	3,081
Molgat, G. L.	18,000	4,000	4,123
Molson, H. deM.	17,820	3,820	187
Neiman, J.	10,500	2,326	415
Nichol, J.	16,680	2,680	2,847
Norrie, M.	16,700	3,714	1,087
O'Leary, M. G.	18,000	4,000	99
Paterson, N. McL.	18,000	4,000	
Petten, W. J.	18,000	4,000	2,993
Phillips, O. H.	18,000	4,000	1,951
Prowse, J. H.	18,000	4,000	1,181
Quart, J. A. D.	18,000	4,000	1,247
<i>Estate of the late</i>			
Rattenbury, N.	18,000	4,000	712
Rowe, F. W.	18,000	4,000	1,916
Smith, D.	18,000	4,000	1,993
Sparrow, H. O.	18,000	4,000	4,080
Stanbury, R. J.	18,000	4,000	2,540
Sullivan, J. A.	18,000	4,000	227
Thompson, A.	18,000	4,000	1,120
van Roggen, G. C.	18,000	4,000	4,286
Walker, D. J.	18,000	4,000	637
Welch, F. C.	18,000	4,000	1,669
White, G. S.	11,300	2,511	864
Williams, G. R.	18,000	4,000	4,918
<i>Estate of the late</i>			
Willis, H. A.			224
Yuzyk, P.	18,000	4,000	3,603
	1,682,980	371,123	138,632

House of Commons

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1972-73

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Aiken G H.	10,403	4,623	1,379
Alexander L M.	18,000	8,000	2,416
Alkenbrack A D.	18,000	8,000	4,773
Allard E.	7,597	3,377	2,172
Allmand Hon W.	18,000	8,000	827
Anderson D.	5,661	2,503	1,733
Andras Hon R K.	18,000	8,000	
Andre H.	7,597	3,377	3,234
Arrol D.	7,597	3,377	717
Asselin Hon M.	7,500	3,333	2,310
Atkey R G.	7,597	3,377	1,257
Badanai H.	10,403	4,623	1,335
Baker W D.	7,597	3,377	28
Baldwin G W.	18,000	8,850	6,032
Balfour J.	7,597	3,377	2,985

House of Commons—Continued

Members of the House of Commons	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses
	\$	\$	\$
Barnett T S.	18,000	8,000	3,464
Barstod H G.	10,403	4,623	2,280
Barford Hon R.	18,000	8,000	
Bawden P.	7,597	3,377	2,038
Beattie D M.	7,597	3,377	999
Beatty P.	7,597	3,377	974
Beaudoin L.	18,000	8,000	3,248
Béchar A.	18,000	8,000	2,678
Beer B S.	9,532	4,230	3,339
Bégin Miss M.	7,597	3,377	519
Bell T M.	18,000	8,000	2,521
<i>Allowance as chief opposition whip</i>	4,000		
Benjamin L G.	18,000	8,000	5,489
Benson Hon E J.	7,500	3,333	
Bigg F J.	10,403	4,623	4,854
Blackburn D.	18,000	8,000	1,171
Blair D G.	10,403	4,623	240
Blais J J.	7,597	3,377	836
Blaker R.	7,597	3,377	
Blenkarn D.	7,597	3,377	747
Blouin G.	18,000	8,850	5,734
Boisvert J M.	7,597	3,377	1,022
Borrie R.	10,403	5,114	5,888
Boulanger P.	18,000	8,000	882
Breau H.	18,000	8,000	3,563
Brewin A.	18,000	8,000	1,616
Broadbent E.	18,000	8,000	2,315
Buchanan J J.	18,000	8,000	3,217
Burton J.	10,403	4,623	3,390
Caccia O L.	18,000	8,000	2,017
Cadieu A C.	10,403	5,114	4,123
Cafik N A.	18,000	8,000	3,050
Campbell J.	7,597	3,377	448
Cantin J C.	9,500	4,000	1,495
Caouette G.	7,597	3,377	1,678
Caouette R.	18,000	8,000	2,796
<i>Allowance as leader of opposition party</i>	4,000		
Caron Y.	7,597	3,377	977
Carter W C.	18,000	8,000	5,875
Chappell H.	10,403	4,623	2,548
Chrétien Hon J.	18,000	8,000	1,500
Clark J.	7,597	3,736	2,836
Clarke W.	7,597	3,377	3,731
Clemmont G.	18,000	8,000	568
Coates R C.	18,000	8,000	4,422
Cobbe G R.	10,403	4,623	2,927
Code D M.	10,403	4,623	368
Comeau L R.	10,403	4,623	1,196
Comtois J R.	18,000	8,000	2,095
Corbin E.	18,000	8,000	5,678
Corriveau L.	18,000	8,000	3,551
Cossitt T.	7,597	3,377	570
Côté Hon J P.	7,500	3,333	138
Côté F.	18,000	8,000	2,587
Crossman G.	10,403	4,623	4,744
Crouse L R.	18,000	8,000	2,805
Cullen J.	18,000	8,000	2,495
Cyr A.	18,000	8,000	6,353
Danforth H W.	18,000	8,000	3,895
Danson B J.	18,000	8,000	2,417
Darling S.	7,597	3,377	766
Davis Hon J.	18,000	8,000	
Deachman G.	10,403	4,623	3,389
<i>Allowance as chief government whip</i>	2,333		
Deakon W.	10,403	4,623	1,539
De Bané P.	18,000	8,000	4,180
Demers Y.	7,597	3,377	576
Dick P.	7,597	3,377	300
Diefenbaker Rt Hon J G.	18,000	8,000	

Miscellaneous—Continued

House of Commons—Continued

Members of the House of Commons	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses	Members of the House of Commons	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses
	\$	\$	\$		\$	\$	\$
Dinsdale Hon W G	18,000	8,000	5,670	Howard B	10,403	4,623	4,767
Dionne C E	18,000	8,000	1,006	Howard F	18,000	8,850	8,255
Douglas T C	18,000	8,000	6,120	Howe W M	10,403	4,623	1,163
Downey C	10,403	4,623	5,639	Howie J R	7,597	3,377	1,230
Drury Hon C M	18,000	8,000		Hueglin J	7,597	3,377	855
Dubé Hon J E	18,000	8,000	70	Hurlburt K	7,597	3,377	3,230
Dupont R	7,597	3,377	619	Hymmen K R	18,000	8,000	2,609
Dupras M	18,000	8,000	1,572	Isabelle G	18,000	8,000	
Duquet G	18,000	8,000	2,065	Jamieson Hon D G	18,000	8,850	
Ellis J	7,597	3,377	740	Jarvis W	7,597	3,377	1,626
Emard R	10,403	4,623	562	Jelinek O	7,597	3,377	459
Epp J	7,597	3,377	2,867	Jerome J A	18,000	8,000	2,597
Ethier D	7,597	3,377	346	Kaplan R P	10,403	4,623	2,086
Ethier V	10,403	4,623	691	Kempling W J	7,597	3,377	814
Fairweather R G L	18,000	8,000	1,896	Kierans Hon E W	10,403	4,623	
Faulkner Hon J H	18,000	8,000	1,739	Knight W	18,000	8,000	6,324
Firth W	7,597	4,074	1,770	Knowles S H	18,000	8,000	3,987
Fleming J	7,597	3,377	1,016	Knowles W D	18,000	8,000	1,106
Fleming Hon H J	10,403	4,623	1,983	Korchinski S J	18,000	8,850	4,392
Forest Y	10,403	4,623	1,170	Kuntz H	7,597	3,377	2,615
Forget V	8,500	3,770	616	Lachance G C	18,000	8,000	1,406
Forrestall J M	18,000	8,000	6,470	Laflamme O	18,000	8,000	1,906
Fortin A	18,000	8,000	3,326	Laing Hon A	7,500	3,333	
Foster M	18,000	8,000	3,716	Lajoie C G	18,000	8,000	2,842
Fox F	7,597	3,377	268	Lalonde Hon M	7,597	3,377	227
Francis L	10,403	4,623		Lambert A	18,000	8,000	3,302
Frank B	7,597	3,377	1,037	Lambert Hon M	18,000	8,000	6,306
Fraser J A	7,597	3,377	2,659	Lamoureux Hon L	18,000	8,000	899
Gauthier C A	18,000	8,000	4,455	Lang Hon O E	18,000	8,000	
Gauthier J R	7,597	3,377		Langlois P	18,000	8,000	2,217
Gendron R	18,000	8,000	3,868	Laniel G	18,000	8,000	1,151
Gervais P M	7,500	3,333	1,102	Laprise G	18,000	8,850	3,123
Gibson C D	10,403	4,623	1,955	LaSalle R	18,000	8,000	1,680
Gilbert J	18,000	8,000	1,787	Latulippe H	18,000	8,000	4,073
Gillespie Hon A	18,000	8,000	419	Lawrence A	7,597	3,377	425
Gillies J	7,597	3,377	709	Leblanc F F	18,000	8,000	1,092
Gleave A P	18,000	8,000	5,807	Leblanc G	10,403	4,623	1,514
Gocin R	18,000	8,000	1,663	LeBlanc R	7,597	3,377	950
Goode T H	10,403	4,623	4,007	Lefebvre T	18,000	8,000	1,240
Goyer Hon J P	18,000	8,000		<i>Allowance as chief government</i>			
Graffley W H	7,597	3,377	732	<i>whip</i>			
Gray Hon H	18,000	8,000	72	Legault C	8,200	3,639	1,961
Greene Hon J J	7,500	3,333	750	Leggatt S	7,597	3,377	3,219
Grier T	7,597	3,377	560	Lessard H P	10,403	4,623	756
Grills L	10,403	4,623	720	Lessard M	18,000	8,000	2,652
Groos D W	10,403	4,623	3,120	Lewis D	18,000	8,000	405
Guay J P	18,000	8,000	4,847	<i>Allowance as leader of opposition</i>			
Guay R	18,000	8,000	1,857	<i>party</i>			
Guilbault J	18,000	8,000	1,288	L'Heureux Y	4,000		
Gundlock D R	10,403	4,623	4,446	Lind J G	18,000	8,000	1,632
Haidasz Hon S	18,000	8,000	2,072	Loiselle G	10,403	4,623	3,159
Hales A D	18,000	8,000	2,994	Lundrigan J	18,000	8,000	1,050
Haliburton C E	7,597	3,377	1,576	Lundrigan J	18,000	8,850	5,301
Hamilton Hon A	7,597	3,377	1,924	MacDonald D	18,000	8,000	4,319
Hamilton F	7,597	3,377	2,437	MacDonald Hon D J	7,597	3,377	594
Harding R	18,000	8,000	4,949	Macdonald Hon D S	18,000	8,000	241
Hargrave B	7,597	3,377	2,582	MacDonald Miss F	7,597	3,377	897
Harkness Hon D S	10,403	4,623	655	MacFachen Hon A J	18,000	8,000	
Harney J	7,597	3,377	627	MacGuigan M	18,000	8,000	3,560
Harries H	10,403	4,623	2,396	MacInnis D	18,000	8,000	3,139
Hees Hon G	18,000	8,000	1,041	MacInnis Mrs G	18,000	8,000	3,980
Hellyer Hon P	18,000	8,000	2,856	Mackasey Hon B	18,000	8,000	544
Herbert H T	7,597	3,377	590	MacKay E M	18,000	8,000	5,564
Higson K	7,597	3,377	1,437	MacLean Hon J A	18,000	8,000	3,219
Hogarth D A	**10,403	4,623	560	Macquarrie H	18,000	8,000	3,509
Hollands D	7,597	3,377	2,986	MacRae J C	10,403	4,623	2,444
Holmes J R	7,597	3,377	1,142	Madill E	7,597	3,377	993
Honey R C	10,403	4,623	1,789	Mahoney Hon P M	10,403	4,623	696
Hopkins L	18,000	8,000	1,106	Major R B	10,403	4,623	1,212
Horner J H	18,000	8,000	8,267	Marceau G	18,000	8,000	2,992
Horner N	7,597	3,377	2,746	Marchand Hon J	18,000	8,000	
				Marchand L S	18,000	8,000	6,682

Miscellaneous—Continued

House of Commons—Continued

Members of the House of Commons	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses	Members of the House of Commons	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses
	\$	\$	\$		\$	\$	\$
Marshall J	18,000	8,850	3,144	Ritchie G	18,000	8,000	5,629
Masniuk P P	7,597	3,377	2,348	Roberts J	10,403	4,623	2,611
Mather B	18,000	8,000	6,265	Robinson K	10,403	4,623	1,695
Matte R	18,000	8,000	4,894	Roche D	7,597	3,377	3,122
Mazankowski	18,000	8,000	9,768	Rochon J L	10,403	4,623	588
McBride M	10,403	4,623	778	Rock R	10,403	4,623	588
McCain F A	7,597	3,377	1,933	Rodrigue R	10,403	4,623	2,595
McCleave R	18,000	8,000	4,360	Rodriguez J	7,597	3,377	1,044
McCutcheon M T	10,403	4,623	905	Rompkey W	7,597	3,736	1,393
McGrath J A	18,000	8,000	3,468	Rondeau G	18,000	8,000	3,055
McIlraith Hon G J	1,300	564		Rooney D	7,597	3,736	929
McIntosh J	10,403	4,623	2,326	Rose M	18,000	8,000	5,947
McKenzie D	7,597	3,377	1,388	Rowland D	18,000	8,000	3,947
McKinley R E	18,000	8,000	3,513	Roy J R	18,000	8,000	3,475
McKinnon A B	7,597	3,377	1,800	Roy M	18,000	8,000	1,092
McNulty J	10,403	4,623	2,011	Ryan S P	10,403	4,623	1,075
McQuaid M J	10,403	4,623	2,445	Rynard P B	18,000	8,000	3,010
McRae P E	7,597	3,377	1,876	St Pierre P	**10,403	5,114	2,917
Mitges C G	7,597	3,377	1,123	Saltzman M	18,000	8,000	3,028
Monteith Hon J W	10,403	4,623	1,728	Sauvé Hon J	7,597	3,377	420
Moore H A	10,403	4,623	1,949	Schellenberger S	7,597	3,377	2,611
Morgan T	7,597	3,377	645	Schumacher S	18,000	8,000	7,099
Morin Mrs A	7,597	3,377	819	Scott W C	18,000	8,000	2,989
Morison J B	10,403	4,623	4,676	Serré G V	10,403	4,623	2,199
Muir R	18,000	8,000	3,222	Sharp Hon M	18,000	8,000	
Munro D W	7,597	3,377	3,869	Simpson R	10,403	5,114	4,149
Munro Hon J C	18,000	8,000	50	Skoberg J L	10,403	4,623	4,386
Murphy C T	10,403	4,623	2,408	Skoreyko W	18,000	8,000	5,428
Murta J B	18,000	8,000	8,385	Smerchanski M	10,403	4,623	3,559
Neale C P	7,597	3,377	3,009	Smith G A P	18,000	8,000	4,145
Neil D	7,597	3,377	2,701	Smith W	18,000	8,000	1,457
Nelson E	7,597	3,377	2,799	Southam R R	10,403	4,623	2,257
Nesbitt W B	18,000	8,000	3,277	Stackhouse R	7,597	3,377	782
Nesdoly E	7,597	3,736	2,363	Stafford H E	10,403	4,623	1,969
Nielsen E	18,000	8,850	***6,842	Stanbury Hon R	18,000	8,000	168
Noble P V	10,403	4,623	1,863	Standfield Hon R L	18,000	8,000	
Noel A	10,403	4,623	588	<i>Allowance as leader of the opposition</i>	15,000		
Nowlan J P	18,000	8,000	4,602	Stevens S	7,597	3,377	803
Nystrom L	18,000	8,000	4,648	Stewart C	18,000	8,000	4,345
Oberle F	7,597	3,736	3,540	Stewart R W	18,000	8,850	8,753
O'Connell Hon M P	10,403	4,623	25	Stewart W D	18,000	8,000	6,190
O'Connor T	7,597	3,377	969	Stollery P	7,597	3,377	878
Olaussen H	7,597	3,736	2,485	Sulatycky A B	10,403	5,114	5,425
Oliver J	7,597	3,377	619	Sullivan G	7,500	3,333	2,636
Olson Hon H A	10,403	4,623	729	Taylor K	7,597	3,377	1,047
Orange R J	10,403	5,576	9,770	Symes C	7,597	3,736	3,287
Orlikow D	18,000	8,000	5,164	Tétrault O	18,000	8,000	1,248
Osler E B	10,403	4,623	2,313	Thomas A	18,000	8,000	1,050
O'Sullivan S	7,597	3,377	1,102	Thomas C H	18,000	8,000	2,908
Otto S	10,403	4,623	3,108	Thompson R N	10,403	4,623	5,372
Ouellet Hon A	18,000	8,000	770	Thomson R	10,403	4,623	3,042
Paproski S	18,000	8,000	12,273	Tolmie D R	10,403	4,623	1,654
Patterson A	7,597	3,377	2,555	Towers G	7,597	3,377	1,822
Peddle A H	10,403	5,114	3,374	Trudeau Rt Hon P E	18,000	8,000	
Pelletier Hon G	18,000	8,000	63	Trudel J L	18,000	8,000	1,002
Pelletier I	7,597	3,377	1,264	Turner C	18,000	8,000	1,618
Penner B K	18,000	8,850	6,069	Turner Hon J	18,000	8,000	
Pepin Hon J L	10,403	4,623		Valade G	10,403	4,623	1,376
Perrault R	10,403	4,623	4,218	Wagner C	7,597	3,377	759
Peters A	18,000	8,000	2,085	Wahn I	10,403	4,623	1,730
Portelance A	18,000	8,000	728	Walker J E	18,000	8,000	1,856
Poulin H	7,597	3,377		Watson I	18,000	8,000	1,700
Pringle J	10,403	4,623	4,619	Weatherhead D	10,403	4,623	2,226
Prud'homme M	18,000	8,000	1,993	Whelan Hon E F	18,000	8,000	2,081
Railton V	7,597	3,377	615	Whicher R	18,000	8,000	2,902
Reid J M	18,000	8,850	5,014	Whiting R L	10,403	4,623	2,050
Reilly P	7,597	3,377		Whittaker G H	7,597	3,377	2,024
Reynolds J	7,597	3,377	3,734	Winch H E	10,403	4,623	840
Ricard Hon T	10,403	4,623	1,322	Wise J	7,597	3,377	1,285
Richard J T	10,403	4,623	25	Wooliams E M	18,000	8,000	8,086
Richardson Hon J	18,000	8,000	297				

Miscellaneous—Continued

House of Commons—Concluded

Members of the House of Commons	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses
	\$	\$	\$
Yanakis A	18,000	8,000	2,234
Yewchuk P	18,000	8,850	7,545
	4,721,089	2,102,851	857,334

*Excludes removal expenses of Members.

**Includes gifts to the Crown of \$3,468 from D. A. Hogarth, \$3,468 from P. St. Pierre.

***Includes expenses for dependents of the Member for the Yukon Territory.

Miscellaneous—Continued

TREASURY BOARD

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

Details of amounts transferred to other Departments to supplement provisions of other votes follow:

<i>Department or Agency</i>	<i>Vote Supplemented</i>	<i>Vote 5 Government Contingencies (Salaries)</i>	<i>Vote 10 Student Summer Employment</i>	<i>Vote 15 Public Service Bilingualism</i>
Agriculture		\$	\$	\$
Administration	1		38,409	451,900
Research	5		365,500	163,900
Production and Marketing	10	297,500	65,600	56,400
Health of Animals	20	206,500	39,700	20,800
Canadian Grain Commissioner	25		1,750	
Canadian Dairy Commission	30		1,750	
Communications	1	931,547	152,638	1,025,000
Canadian Radio Television Commission	60		10,436	44,500
Consumer and Corporate Affairs				
Administration and Information Services	1		5,626	286,800
Consumer Affairs	5		15,500	
Corporate Affairs	10		14,000	
Combines Investigation and Competition Policy	15		1,400	
Prices and Incomes Commission	25	80,000		
Energy, Mines and Resources				
Administration	1	52,299	32,400	196,300
Mineral and Energy Resources	5	280,349	159,000	29,100
Earth Sciences	15	190,074	134,750	21,400
Atomic Energy Control Board	20			43,000
National Energy Board	60		1,407	58,000
Environment				
Administration	1		110,233	997,600
Environment Quality	5		301,163	
Renewable Resources	20		1,168,476	
External Affairs				
Administration	1		36,529	2,053,000
CIDA				
Executive Development Leave	25	20,230		
Administration	25	146,245	9,132	399,000
Finance				
Financial and Economic Policies	1		14,350	273,260
Auditor General	15			13,000
Insurance	20	56,000		42,000
Indian Affairs and Northern Development				
Administration	1		24,570	629,100
Indian and Eskimo Affairs	5		119,863	
Northern Development	20		66,049	
Conservation—Administration	65		677,952	
Industry, Trade and Commerce				
Trade—Industrial	1	350,000	56,553	1,162,000
Tourism	20		15,200	90,000
Statistics Canada	45		156,552	526,000
Justice				
Administration	1			145,500
Law Reform Commission	5			5,000
Tax Review Board	10			11,500
Labour				
Administration	1		31,310	73,000
Information Canada	25		290,000	270,000
Manpower and Immigration				
Administration	1		1,415	158,000
Development and Utilization of Manpower	5		2,358,250	265,000
Grants and Contributions	10		665,000	
Immigration	15		30,830	137,000
Program Development Service	20		36,770	
National Defence				
Administration	1		48,000	
Defence Services	5	2,000,000	10,323,900	
Defence Research	15	340,000	33,920	178,000
Civil Emergency Measures	30		500,000	
National Health and Welfare				
Administration	1		542,500	419,000
Non-Medical Use of Drugs	5		713,500	
Health Insurance and Resources	10		42,800	
Medical Services	20	558,000	514,400	
Health Protection	25		42,800	
Income Security and Social Assistance	35		58,700	

Miscellaneous—Concluded

TREASURY BOARD—Concluded

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

Details of amounts transferred to other Departments to supplement provisions of other votes follow:

Department or Agency	Vote Supplemented	Vote 5 Government Contingencies (Salaries)	Vote 10 Student Summer Employment	Vote 15 Public Service Bilingualism
Fitness and Amateur Sport	45	\$	\$	\$
Medical Research Council	50		1,198,800	
National Revenue				325
Customs and Excise	1		73,058	1,707,500
Taxation	5	225,000	23,483	1,647,400
Parliament				
Library of Parliament	10		5,000	
Post Office				
Administration	1	13,700,000	206,127	
Privy Council				
Administration	1			71,000
Chief Electoral Officer	10	20,000		
Economic Council of Canada	20		3,914	30,000
Public Service Staff Relations Board	25			45,000
Public Works				
Administration	1		52,027	440,000
Professional and Technical Services	5		133,100	60,000
Accommodation	10		21,000	
Regional Economic Expansion				
Administration	1		71,753	184,500
Science and Technology				
Administration	1			22,000
Science Council of Canada	5		2,814	27,000
Secretary of State				
Administration	1		495,400	560,500
Bilingualism Development	5		3,600	
Grants and Contributions	10		507,000	
Arts and Culture Support	15		12,600	
Translation	25		25,200	
Citizenship Development—Administration	30		3,300,809	
Citizenship Development—Grants	35		31,986,300	
National Film Board	75	172,000	645,000	
National Library	85		11,741	89,500
National Museums of Canada	90		501,400	135,000
Public Archives	95		41,747	37,400
Public Service Commission	105	95,972	31,310	2,838,000
Solicitor General				
Administration	1		105,968	36,800
Penitentiary Service	5	2,143,124	136,200	189,987
National Parole Board	15		60,500	16,000
Royal Canadian Mounted Police	20	12,000,000	328,760	996,500
Supply and Services				
Administration	1		24,036	153,000
Supply	5		83,390	597,000
Services	10		137,839	507,000
Transport				
Headquarters Administration	1		6,012	149,300
Marine Transportation	5		106,357	202,600
Air Transportation	20		346,462	510,000
Surface Transportation	40		27,591	22,800
Transportation Development Agency	55		27,591	
Treasury Board				
Administration	1		19,569	
National Research Council of Canada—Administration	25	350,000	130,460	84,000
Urban Affairs				
National Capital Commission	20	187,000	14,351	28,000
Veterans Affairs				
Administration	1		34,000	85,000
Welfare Services	15		153,864	80,000
Pensions	30	23,507	10,000	38,000
Bureau of Pensions Advocates	40		5,000	
Treatment Services	45		422,000	61,000
Veteran's Land Administration	55		17,000	12,000
		\$34,425,347	\$61,580,716	\$21,908,172

SECTION 36

**1972-73
PUBLIC ACCOUNTS**

Miscellaneous Statements by Department

CONTENTS

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Travelling Expenses of Ministers and Parliamentary Secretaries

AGRICULTURE

Hon H A Olson received travelling expenses of \$8,745 Hon E F Whelan \$4,355, both charged to Vote 1.

Marcel Lessard and Leopold Corriveau, Parliamentary Secretaries, received travelling expenses of \$110 and \$74 respectively, both charged to Vote 1.

COMMUNICATIONS

Hon R Stanbury and Hon G Pelletier received travelling expenses of \$16,113 and \$1,299 respectively charged to Vote 1.

CONSUMER AND CORPORATE AFFAIRS

Hon H Gray received travelling expenses of \$157 charged to Vote 1.
Hon R K Andras received travelling expenses of \$5,364 charged to Vote 1.

D R Tolmie, Parliamentary Secretary, received travelling expenses of \$1,171 charged to Vote 1.

ENERGY, MINES AND RESOURCES

Hon D S MacDonald received travelling expenses of \$3,215 charged to Vote 1.

B Cullen, Parliamentary Secretary received travelling expenses of \$54 charged to Vote 1.

ENVIRONMENT

Hon J Davis received travelling expenses of \$3,338.02 charged to Vote 1.

E G Corbin, Parliamentary Secretary, received travelling expenses of \$981.93 charged to Vote 1.

EXTERNAL AFFAIRS

During 1972-73 travelling expenses charged to External Affairs Vote 1 amounted to \$3,752 for the Hon M Sharp, Secretary of State for External Affairs; \$950 for G Isabelle, Parliamentary Secretary for the period April 1 to October 1, 1972; \$891 for P St Pierre, Parliamentary Secretary for the period April 1 to October 1, 1972 and \$49 for P De Bané, Parliamentary Secretary for the period December 22, 1972 to March 31, 1973

FINANCE

Hon J N Turner, Hon P Mahoney, J. R Comtois, J J Buchanan received travelling expenses of \$12,585, \$22, \$214, and \$469 respectively, charged to Vote 1.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Hon. Jean Chrétien received travelling expenses of \$3,550 charged to Vote 1.

A Sulatycky and L Marchand, Parliamentary Secretaries, received travelling expenses of \$1,985 and \$363 respectively charged to Vote 1.

INDUSTRY, TRADE AND COMMERCE

Hon J L Pepin received travelling expenses of \$2,495 charged to Vote 1.

Hon A W Gillespie received travelling expenses of \$1,332 charged to Vote 1.

B Howard, Parliamentary Secretary, received travelling expenses of \$2,593 charged to Vote 1.

H Breau, Parliamentary Secretary, received travelling expenses of \$116 charged to Vote 1.

JUSTICE

Salary of Minister, Salaries Act, c.243, R.S., as amended Honourable O E Lang \$15,000

Motor car allowance to Minister, c.249, R.S., as amended \$2,000
Honourable O E Lang received travelling expenses of \$17,764, charged to Vote 1

LABOUR

Hon M O'Connell received travelling expenses of \$3,373 charged to Vote 1.

Hon J Munro received travelling expenses of \$6,619 charged to Vote 1.

Charles Turner, Parliamentary Secretary to Hon J Munro received travelling expenses of \$105 charged to Vote 1.

MANPOWER AND IMMIGRATION

Hon Bryce Mackasey and Hon Robert Andras received travelling expenses of \$12,810.67 and \$5,319.82 respectively charged to Vote 1.

R J Perrault and M McGuigan, Parliamentary Secretaries, received travelling expenses of \$243.40 and \$165.10 respectively charged to Vote 1.

NATIONAL DEFENCE

Hon James Richardson and Hon E J Benson received travelling expenses of \$459 and \$6,955 respectively, charged to Vote 1.

NATIONAL HEALTH AND WELFARE

Hon J C Munro and Hon Marc Lalonde received travelling expenses of \$19,759 and \$1,529 respectively, charged to Vote 1.

A Ouellet and N A Cafik, Parliamentary Secretaries, received travelling expenses of \$5,549 and \$460 respectively, charged to Vote 1.

NATIONAL REVENUE

Customs and Excise

Hon H Gray received travelling expenses of \$798 charged to Vote 1.

Hon R Stanbury received travelling expenses of \$1,052 charged to Vote 1.

POST OFFICE

Travelling expenses of Ministers and Parliamentary Secretaries for the fiscal year 1972-73 \$19,495.

PRIVY COUNCIL

The Right Honourable P E Trudeau received travelling expenses of \$427 charged to Vote 1.

Honourable A J MacEachen and Honourable Paul Martin received travelling expenses of \$7,614 and \$718 respectively, charged to Vote 1.

Honourable P Mahoney, Minister of State, received travelling expenses of \$5,571, charged to Vote 1.

B J Danson, Parliamentary Secretary to the Prime Minister, J Jerome, Parliamentary Secretary to the President of the Privy Council, received travelling expenses of \$837 and \$77 respectively, charged to Vote 1.

PUBLIC WORKS

Hon J E Dubé received travelling expenses of \$2,651 charged to Vote 1.

Travelling Expenses of Ministers and Parliamentary Secretaries—Concluded**REGIONAL AND ECONOMIC EXPANSION**

Hon J Marchand and Hon D Jamieson received travelling expenses of \$3,250 and \$1,187 respectively charged to Vote 1.

J M Roberts and M Prud'homme, Parliamentary Secretaries, received travelling expenses of \$357 and \$406 respectively charged to Vote 1.

SCIENCE AND TECHNOLOGY**Science Council of Canada**

Dr O M Solandt former Chairman, received travelling expenses of \$1,983, Dr R Gaudry, formerly Vice-Chairman, now Chairman, \$2,229, Mr A E Pallister, Vice-Chairman, \$11,018

SECRETARY OF STATE

Hon G Pelletier received travelling expenses of \$4,734 charged to Vote 1.

Hon Hugh Faulkner received travelling expenses of \$1,746 charged to Vote 1.

Hon S Haidasz Minister of State received travelling expenses of \$4,618 charged to Vote 1.

Hugh Faulkner, Parliamentary Secretary, received travelling expenses of \$556 charged to Vote 1.

Marcel Prud'homme, Parliamentary Secretary, received travelling expenses of \$508 charged to Vote 1.

Gilles Marceau, Parliamentary Secretary, received travelling expenses of \$88 charged to Vote 1.

SOLICITOR GENERAL

Hon Warren Allmand received travelling expenses of \$1,663, charged to Vote 1.

Hon J P Goyer received travelling expenses of \$9,312*, charged to Vote 1.

Douglas Hogarth, Parliamentary Secretary, received travelling expenses of \$4,547, charged to Vote 1.

SUPPLY AND SERVICES

Hon J R Richardson received travelling expenses—Apr.-Nov. 1972 of \$2,058.

Hon J P Goyer received travelling expenses—Dec. 1972-Mar. 1973 of \$1,545.

TRANSPORT

Hon D Jamieson, Minister of Transport, received travelling expenses of \$2,742, charged to Vote 1.

Hon. Jean Marchand, Minister of Transport, received travelling expenses of \$1,000 charged to Vote 1.

G Duquet, Parliamentary Secretary, received travelling expenses of \$1,217, charged to Vote 1.

TREASURY BOARD

Hon C M Drury received travelling expenses \$2,104.08 charged to Vote 1.

VETERANS AFFAIRS

Hon A Laing and Hon D J MacDonald received travelling expenses of \$8,087 and \$1,537 respectively charged to Vote 1. L Francis, Parliamentary Secretary, received travelling expenses of \$255 charged to Vote 1.

*Included in this amount is an amount of \$3,720 paid to the Ministry of Transport for the use of aircraft for official business.

Refunds of Amounts Credited to Revenue in Previous Years

PARTICULARS	Amount	PARTICULARS	Amount
	\$		\$
COMMUNICATIONS		Refund of rent received from Unemployment Insurance Commission.....	
Canadian Pacific Telecommunications.....	40		26,042
ENERGY, MINES AND RESOURCES		To transfer to the Municipality of Magog, Quebec, telephone commissions received from Bell Canada.....	
Monies erroneously credited to Energy, Mines and Resources 1971-72 for outstanding accounts receivable with Indian Affairs and Northern Development.....	694		781
ENVIRONMENT		To transfer to Crown Assets Disposal Corporation, a portion of the proceeds received from sales made during 1971.....	
This amount represents journal voucher adjusting entries which corrected two items which were deposited in error to Non-Tax Revenue accounts in previous years.....	834		159
INDUSTRY, TRADE AND COMMERCE		Refund of security deposit to Fabrication Precision Inc..	
Statistics Canada			50
Refunds of advance payments for jobs not undertaken....	141		47,343
MANPOWER AND IMMIGRATION		REGIONAL AND ECONOMIC EXPANSION	
Refunds of forfeitures (Bond posted under provisions of the Immigration Act.).....	9,100	Prince Edward Island Comprehensive Development Plan—Refund to the Province of Interest previously received.....	
Refunds to employees of overpayments of rental payments for Government owned housing.....	90		32
Remission of a penalty imposed under the provisions of the Immigration Act.....	200	SECRETARY OF STATE	
Miscellaneous.....	127	National Museums of Canada	
	9,517	Refund of overpayment of invoice.....	
NATIONAL HEALTH AND WELFARE			232
Health Protection Program		SOLICITOR GENERAL	
Registration fees.....	54	Federal sales tax collections deposited in error to Non-Tax Revenue accounts.....	
License fees.....	76		1,186
Food and drug penalties.....	350	TRANSPORT	
Opium and narcotic penalties.....	2,984	Aircraft landing fees.....	
	3,464		3,404
Income Security and Social Assistance Program		Aircraft parking.....	
Repayment to the University of Windsor, Windsor Ont, in connection with a grant made under the authority of the National Welfare Grants Rules.....	1,728		580
	5,192	Aircraft registration certificates.....	
PUBLIC WORKS			190
Release of holdback to Curran and Briggs Ltd.....	500	Airworthiness certificates.....	
Release of assessment charges to Conrad Painting Ltd.....	2,661		280
Refund of overpayment of rent by Central Mortgage and Housing Corporation.....	12,150	Aviation personnel licences.....	
Refund to Canada Pension Plan of overpayment in connection with alterations to ventilation in Sun Tower, 100 West Pender Street, Vancouver B C.....	5,000		185
		Marine personnel licences.....	
			5
		Harbour and wharfage fees.....	
			309
		Forfeited balance of deserters wages.....	
			152
		Concessions—Advertising displays and signs.....	
			83
		Car parking.....	
			522
		Ground transportation.....	
			130
		Restaurant and snack bars.....	
			2,588
		Rentals—	
		Equipment.....	
			209
		Land.....	
			1,519
		Living quarters—Employees.....	
			5,218
		Office and shop—Terminal buildings.....	
			1,121
		Public address systems.....	
			596
		Sales—	
		Electricity.....	
			425
		Land.....	
			189
			17,705
		VETERANS AFFAIRS	
		The Public Trustee, Vancouver B. C. Mrs. Elizabeth C. Russell.....	
			2,200

Special Distribution of Expenditures Maintained under Authority of Treasury Board

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE					
Stat.					
Minister of Agriculture			conditions approved by the Governor in Council.....	*43,058,000	412,792
Salary and motor car allowance.....	17,000	17,000	Grants to farmers in designated areas who have experienced crop losses due to adverse weather.....	12,595,000	12,249,798
Vote 1					
ADMINISTRATION—Program expenditures					
Salary adjustment reserve.....	677,000		National Farm Products Marketing Council.....	100,000	100,000
Operating costs.....	17,827,144		Grants to assist in the marketing of agricultural products.....	20,000	
	18,504,144	16,968,928	Canadian Horticultural Council.....	8,400	8,400
Canfarm.....	600,000		Canadian Council on 4-H Clubs.....	23,000	23,000
Small farm development adjustment....	3,698,815	225,222	Canadian National Livestock Records.....	50,000	50,000
			Federated Women's Institute of Canada.....	10,000	10,000
	22,802,959	17,194,150	Royal Agricultural Winter Fair.....	50,000	50,000
			Canadian Western Agribition.....	20,000	20,000
CONTRIBUTIONS					
Contributions			Estimated amount required to recoup the Agricultural Commodities Stabilization account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1973.....	118,610,000	118,583,611
Contribution to the Canada Grains Council.....	50,000	46,729	Estimated amount required to recoup the Agricultural Products Board account to cover the net operating loss in the account as at March 31, 1973.....	460,000	418,989
Canada's fee for membership in the International Commission on Irrigation and Drainage.....	1,500	1,480	Compensation in accordance with the terms of the Pesticide Residue Compensation Act for damages occasioned to a farmer by reason of a pesticide residue.....	100,000	
Contribution to the Agricultural Economics Research Council of Canada in an amount equal to one-half of the contributions to the Council from other sources during the fiscal year but not exceeding \$100,000.....	100,000	56,250	Contributions for Canada's fee for membership in the International Dairy Federation, to the Canadian Seed Growers' Association, 4-H clubs organized in co-operation with Canadian Council on 4-H clubs, to agricultural fairs, exhibitions and museums in accordance with regulations of the Governor in Council, payments pursuant to agreements in force on March 31, 1972 with agricultural fairs, exhibitions and museums for the construction of buildings and other major undertakings.....	1,796,600	1,587,431
Contribution to the Commonwealth Agricultural Bureaux (£185,223).....	463,000	462,110	Contribution to the Province of Quebec in accordance with terms and conditions prescribed by the Minister of Agriculture of amounts equal to fifty percent of the administrative expenses incurred by the Province and twenty-five percent of the premiums paid under an experimental crop insurance program during the period from April 1, 1971 to March 31, 1972.....	191,800	162,287
Contribution towards translation costs of the eighteenth meeting of meat research workers.....	2,850	2,850	Contribution to the Province of Quebec in accordance with terms and conditions prescribed by the Minister of Agriculture of amounts equal to fifty percent of the administrative expenses incurred by the Province and twenty-five percent of the premiums paid under an experimental crop insurance program during the period from April 1, 1972 to March 31, 1973.....	908,200	908,200
	23,420,309	17,763,569			
Vote 5					
RESEARCH—Program expenditures					
Salary adjustment reserve.....	1,899,000				
Operating costs.....	48,340,700				
	50,239,700	50,101,044			
Capital costs.....	3,628,000	3,410,253			
Grants					
Grants in aid of agricultural research in universities and other scientific organizations in Canada.....	800,000	798,771			
Contributions					
Canada's fee for membership in the International Society for Horticultural Science.....	400	368			
	54,668,100	54,310,436			
Vote 10					
PRODUCTION AND MARKETING—Program expenditures					
Salary adjustment reserve.....	1,097,000				
Operating costs.....	24,737,500				
	25,834,500	25,412,224			
Vote 15					
GRANTS					
Payments in the current and subsequent fiscal years for agricultural adjustment in accordance with terms and					

*Includes \$26,000,000 available from prior years' appropriations.

Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE—Concluded			Stat		
Vote 15—Concluded			Canadian Grain Commission		
CONTRIBUTIONS—Concluded			Salaries of the Commissioners.....	79,601	79,601
Contributions to farmers in designated areas towards the cost of transportation of fodder and silage required as a result of crop losses due to adverse weather.....	1,600,000	579,587			
	179,601,000	135,164,095	Vote 30		
			CANADIAN DAIRY COMMISSION—Program expenditures		
			Salary Adjustment reserve.....	21,000	
			Operating Costs.....	649,750	
				670,750	655,724
Stat.			Vote 35		
Contributions to the provinces under the Crop Insurance Act (Chap. 42 R.S. as amended).....	4,143,906	4,143,906	CANADIAN LIVESTOCK FEED BOARD—Program expenditures		
			Salary adjustment reserve.....	11,338	
Vote 20			Operating costs.....	464,662	
HEALTH OF ANIMALS—Program expenditures				476,000	430,818
Salary adjustment reserve.....	1,300,000				
Operating costs.....	28,601,050		Vote 40		
	29,901,050	29,787,068	CONTRIBUTIONS		
Contributions:			Freight assistance on feed grains including assistance in respect of grain storage costs.....	24,000,000	20,950,740
Canada's fee for membership in the Office International des Epizooties....	10,175	10,173			
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act.....	535,000	534,960	Vote 45		
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies.....	60,000	59,224	FARM CREDIT CORPORATION		
Compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder.....	8,000	7,321	Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1973.....	8,700,000	8,446,000
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax.....	4,000	2,420		368,492,916	312,856,955
Compensation to owners for losses sustained as a result of infection of animal carcasses by cysticercus bovis	19,775	19,775			
	30,538,000	30,420,941			
Vote 25			COMMUNICATIONS		
CANADIAN GRAIN COMMISSION—Program expenditures			Canadian Radio-Television Commission		
Salary adjustment reserve.....	538,000		Contributions towards research under Section 18 of the Broadcasting Act.....		69,000
Operating costs.....	14,265,750		Operating Costs.....		5,346,216
	14,803,750	13,659,910	Salary reserve.....		29,000
Capital costs.....	1,539,000	1,401,518			5,444,216
Contributions					
Canada's fee for membership in the International Association for Cereal Chemistry.....	1,000	742			
	16,343,750	15,062,171			
			ENERGY, MINES AND RESOURCES		
			ADMINISTRATION PROGRAM		
			Operating Costs.....	6,212,491	6,144,256
			Salary Adjustment Reserve.....	20,808	
			Student Summer Employment (TB 712042).....	32,400	31,806
			Public Service Bilingualism (TB 714857)	196,300	111,588
				6,465,999	6,287,650

Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments	Expenditures
	\$	\$
ENERGY, MINES AND RESOURCES—Concluded		
MINERAL, ENERGY RESOURCES PROGRAM		
Operating costs.....	30,879,489	30,582,471
Capital costs.....	2,856,000	2,717,804
Salary Adjustment Reserve.....	100,860	
Grants and Contributions (See Grants and Contributions).....	1,685,000	1,487,782
Environmental Social Program—Northern Pipeline.....	168,000	146,920
Evaluation of Clover Bar Facilities in Alberta.....		
Pit Slope Support Project.....	800,000	507,518
Financial and Corporate Analysis in the Mineral and Energy Resources Program.....		
Public Service Bilingualism (TB 714857).....	29,100	11,257
Summer Student Employment (TB 712042).....	159,000	159,000
Payments under the Emergency Gold Mining Assistance Act (R.S.C.E.—5).....	474,921	474,921
Payments to New Brunswick for Rationalization of the Minto Coal Fields.....	4,050,000	4,050,000
	<u>41,202,370</u>	<u>40,137,673</u>

EARTH SCIENCES PROGRAM

Operating costs.....	26,609,597	25,989,161
Capital costs.....	3,770,000	3,744,061
Salary Adjustment Reserve.....	102,412	
Grants and Contributions (see Grants and Contributions).....	147,000	143,935
Environmental Social Program—Northern Pipeline.....	632,000	625,171
Public Service Bilingualism (TB 714857).....	21,400	16,783
Summer Student Employment (TB 712042).....	134,750	127,847
	<u>31,417,159</u>	<u>30,646,958</u>

EXTERNAL AFFAIRS

Vote 1		
Salary Adjustment Reserve.....	729,350	
Operating Expenditures.....	78,776,650	
Supplementary Estimates B.....	1	
Transfer to vote 5.....	(340,000)	
Allotment from TB Vote 10.....	36,529	
Allotment from TB Vote 15.....	2,053,000	
	<u>81,255,530</u>	<u>78,634,196</u>

Vote 5

Capital Expenditures.....	8,350,000	
Supplementary Estimates A.....	490,500	
Supplementary Estimates B.....	1	
Transfer from Vote 1.....	340,000	
Transfer from Vote 20.....	329,999	
	<u>9,510,500</u>	<u>9,058,349</u>

Vote 10

Grants and Contributions as detailed in the estimates.....	21,374,916	
Supplementary estimates B.....	383,412	
Transfer from Vote 20.....	317,000	
	<u>22,075,328</u>	<u>21,858,112</u>

Vote 20

Salary Adjustment Reserve.....	1,850	
Operating expenditures and contributions.....	830,150	
Transfers to Votes 5 and 10.....	(646,999)	
	<u>185,001</u>	<u>127,363</u>

International Joint Commission**Vote 50**

Salary Adjustment Reserve.....	4,600	
Operating Costs.....	250,900	
Payments to Ontario Ministry of the Environment for Lower Great Lakes Supplementary Estimates B.....	190,000	
	<u>193,000</u>	
	<u>638,500</u>	<u>452,355</u>

FINANCE**Vote 1**

FINANCIAL AND ECONOMIC POLICIES—Program expenditures		
Salary adjustment reserve.....	326,975	209,589
Operating costs allotment.....	8,536,025	8,370,757
Allotment from Treasury Board Vote 10.....	273,260	94,945
Allotment from Treasury Board Vote 15.....	14,350	14,350
Grant to YW-YMCA.....	200,000	200,000
	<u>9,350,610</u>	<u>8,889,641</u>

Vote 10**MUNICIPAL GRANTS**

Grants to municipalities.....	59,679,000	59,676,997
Grants to provinces.....	2,480,000	2,478,720
	<u>62,159,000</u>	<u>62,155,717</u>

Vote 15**ANTI-DUMPING TRIBUNAL—Program expenditures**

Salary adjustment reserve.....	6,843	5,699
Operating costs allotment.....	239,157	238,165
	<u>246,000</u>	<u>243,864</u>

Vote 14b

Contributions to the Government of British Columbia for assistance in meeting costs to floods in 1972.....	2,500,000	2,500,000
	<u>2,500,000</u>	<u>2,500,000</u>

Total.....	74,255,610	73,789,222
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Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
ADMINISTRATION PROGRAM					
Program Expenditures			Capital Expenditures		
Salary Adjustment Reserve Allotment..	453,200	312,000	Other Capital Costs.....	31,820,500	31,203,581
Operating Costs Allotment.....	10,708,600	10,648,210			
From TB Vote 10 Student Summer Employment (TB 712048).....	24,570	24,570	The Grants and other transfer payments listed in the Estimates and Contributions.....	82,144,215	79,721,078
From TB Vote 15 Public Service Bilingualism (TB 714859).....	629,100	306,601			
	11,815,470	11,291,381	Refunds of amounts credited to revenue in previous years.....	83,244	83,244
Minister's salary and car allowance.....	17,000	17,000			
Refunds of amounts credited to revenue in previous years.....	2,038	2,038	Total Northern Development Program.....	142,171,708	138,319,143
Total Administration Program..	11,834,508	11,310,419			
INDIAN AND ESKIMO AFFAIRS PROGRAM					
Operating Expenditures			CONSERVATION PROGRAM		
Salary Adjustment Reserve Allotment..	805,000	681,000	Operating Expenditures		
Salary, Wages and Allowance.....	51,302,000	51,209,769	Salary Adjustment Reserve Allotment..	1,081,800	1,081,800
Operating Costs Allotment including contributions and special payments..	169,777,001	162,260,725	Each Grant as listed in the Estimates...	123,000	115,003
Each grant as listed in the Estimates...	2,069,000	1,590,995	Student Summer Employment.....	677,952	677,952
Summer Student Employment (TB 712048).....	119,863	101,761	Special Allotment for forest fire fighting	118,600	
	224,072,864	215,844,250	Heritage Canada Grant.....	8,180,000	8,180,000
Capital Expenditures			Operating Costs Allotment.....	31,690,500	31,608,901
Capital Costs Allotment.....	63,754,000	63,393,633		41,871,852	41,663,656
Less: Estimated revenues credited to Vote (Maximum 125 per cent—\$343,750).....	—275,000	—325,220	Less: Estimated revenues credited to Voté (Maximum 125 per cent—\$7,706,250).....	6,165,000	6,261,998
	63,479,000	63,068,413		35,706,852	35,401,658
Indian Annuities and Miscellaneous Pensions			Canals Operating Costs Allotment.....	\$ 5,434,000	
Indian Annuities (R.S.C.-1-6).....	607,706	607,706	Plus: Student Summer Employment.....	26,080	5,460,080
Pension to Doris Rykman (Chap. 50 Statutes of 1936).....	420	420			5,357,093
	608,126	608,126	Less: Revenues credited to the Vote..	223,000	225,067
General				5,237,080	5,132,026
Write-off of Active Assets.....	3,323	3,323	Total Vote 65.....	40,943,932	40,533,684
Write-off of loans issued from Indian housing assistance account.....	457,441	457,441			
Refunds of amounts credited to revenue in previous years.....	5,821	5,821	Capital Expenditures		
Total Indian and Eskimo Affairs Program.....	288,626,575	279,987,374	Capital Costs Allotment.....	28,704,400	27,336,616
NORTHERN DEVELOPMENT PROGRAM					
Operating Expenditures			Canals Capital Costs Allotment.....	4,855,000	4,724,252
Operating Costs Allotment.....	26,780,648	26,108,042		33,559,400	32,060,868
Northern Development Policy 1971-81—Implementation.....	52				
Environmental—Social Program—Northern Pipelines.....	1,229,000	1,137,149	Payments to the National Battlefields Commission.....	785,000	785,000
Extension of the Northern Rental Housing Program to YT.....	48,000				
Summer Student Employment (TB 712048).....	66,049	66,049	Total Conservation Program.....	75,288,332	73,379,552
	28,123,749	27,311,240			
			Total Main Department—All Programs.....	517,921,123	502,996,488
			NORTHERN CANADA POWER COMMISSION...	5,100	5,035
			Total for Complete Department...	517,926,223	503,001,523

Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
INDUSTRY, TRADE AND COMMERCE					
Statistics Canada					
Vote 45					
Salary adjustment reserve allotment (ex census).....	604,590	67,644			
Salary adjustment reserve allotment (census).....	58,282	4,365			
Canada's fee for membership in the Inter-American Statistical Institute.....	11,580	10,806			
Contribution to the International Statistical Institute.....	750	750			
Contribution to the Association for Research in Income and Wealth.....	750	750			
Contribution to the Customs Co-operation Council.....	5,000				
Labour Force Survey Assessment Review Project Allotment.....	568,000	213,099			
Operating costs (ex census).....	46,656,318	46,047,355			
Census Operating costs.....	9,834,730	9,213,173			
Reserve Allotment language training.....	310,000	175,000			
	58,050,000	55,732,942			
Stat.					
Refunds of amounts credited to revenue in previous years.....	141	141			
Total.....	58,050,141	55,733,083			
JUSTICE					
Tax Review Board					
Vote 10					
Operating Costs.....	444,500	363,839			
Stat.					
Salaries of the Members.....	200,536	200,536			
Travelling Expenses.....	42,576	42,576			
	687,612	606,951			
LABOUR					
Vote 1					
Program Costs.....	12,196,310	11,586,800			
Salary Adjustment Reserve.....	632,000	212,972			
Special Allotment for Consultant Study of Wages Survey.....	150,000	109,190			
Special Allotment for further upgrading of departmental functions.....	350,000	115,878			
Grant to Labour College of Canada....	20,000	20,000			
Grants for Special Research Studies Employment Standards.....	15,000	10,800			
Grants to International Institute for Labour Studies at Geneva.....	25,000	25,000			
Grants for Special Research Studies Research and Development.....	40,000	38,050			
Transitional Assistance Benefits.....	285,000	156,250			
Adjustment Assistance Benefits.....	1,400,000	183,580			
	15,113,310	12,458,520			
MANPOWER AND IMMIGRATION					
Vote 1					
ADMINISTRATION					
Program expenditures					
Operating costs allotment.....	15,950,415	15,888,954			
Total.....	15,950,415	15,888,954			
Vote 5					
DEVELOPMENT AND UTILIZATION OF MANPOWER					
Operating expenditures					
Operating costs allotment.....	284,278,111	280,396,769			
Total.....	284,278,111	280,396,769			
Vote 15					
IMMIGRATION					
Program expenditures, the grants listed in the estimates and contributions					
Operating costs allotment.....	27,485,830	26,947,167			
Grants to immigrant welfare organizations.....	150,000	150,000			
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, subject to the approval of Treasury Board, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants.....	5,833,000	4,494,437			
Total.....	33,468,830	31,591,604			
Vote 20					
PROGRAM DEVELOPMENT SERVICE					
Program expenditures, the grants listed in the estimates and contributions					
Operating costs allotment.....	7,157,770	6,727,043			
Grants for manpower research and development.....	50,000	38,648			
Payments for research in accordance with Section 6 of the vocational Rehabilitation of Disabled Persons Act.....	75,000	8,850			
Payments in accordance with Section 10 of the Adult Occupational Training Act for manpower training research projects.....	100,000	21,182			
Total.....	7,382,770	6,795,729			
Total—Department.....	341,080,126	334,673,056			
Immigration Appeal Board					
Vote 25					
PROGRAM EXPENDITURES					
Salaries.....	877,000	800,988			
Salary adjustment reserve allotment.....	19,000				
Other operation and maintenance.....	288,000	204,943			
Total.....	1,184,000	1,005,931			
Total—Department.....	342,264,126	335,678,987			

Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
NATIONAL REVENUE			SECRETARY OF STATE		
Customs and Excise			Department		
EDP Implementation.....	1,150,000	1,185,126	Vote 1		
Salary adjustment reserve allotment.....	3,250,064		ADMINISTRATION PROGRAM		
Special reserve allotment.....	500,000		Operating Costs Allotment.....		
Operating costs allotment.....	93,275,495	95,803,862	4,640,900	4,231,522	
Language Training.....	490,000	244,977	Vote 5		
Less: Amounts recoverable from firms requiring special services.....			BILINGUALISM DEVELOPMENT PROGRAM		
	1,675,000	2,455,018	Operating Costs Allotment.....		
	96,990,559	94,778,947	1,682,600	1,586,249	
Taxation			Vote 10		
Vote 5			BILINGUALISM DEVELOPMENT—The Grants listed in the estimates and contributions		
Salary adjustment reserve allotment.....	1,052,000	1,052,000	Grants for Language Research.....		
Operating costs allotment.....	123,794,883*	123,698,154	662,000	406,100	
Language training reserve allotment.....	1,044,000	684,000	Grants for the promotion of Bilingualism.....		
Grant to the Inter-American Centre of Tax Administrators.....	15,000	14,850	2,614,000	2,302,083	
	125,905,883	125,449,004	Grants to assist English and French language groups in area where they are established as minorities and to promote intercultural understanding		
			2,500,000	2,499,998	
			Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to Bilingualism in areas of provincial competence.....		
			83,062,000	66,121,717	
REGIONAL ECONOMIC EXPANSION			Vote 15		
Salary Adjustment Reserve.....	1,469,760		ARTS AND CULTURAL SUPPORT—Program expenditures and the grants listed in the Estimates		
Summer Student Employment.....	71,753	71,753	Operating Costs Allotment.....		
Bilingualism Program.....	184,500	61,517	1,580,600	1,373,408	
Operating Expenditures Exclusive of other allotments.....	32,760,941	31,289,184	Grant to the Fathers of Confederation Buildings Trust, Charlottetown, PEI		
	34,486,954	31,422,454	550,000	550,000	
Capital expenditures—net appropriation.....	7,777,000	6,436,963	Grant to Le Centre Culturel Franco-Manitobain.....		
	7,777,000	6,436,963	150,000	150,000	
GRANTS			Grants for International Book Year projects.....		
Industrial Incentives.....	50,000	5,000	330,000	329,953	
CONTRIBUTIONS			Grant to the Montreal Museum of Fine Arts.....		
Developmental Planning and Administration.....	7,927,000	3,747,142	1,250,000	1,250,000	
Industrial Development.....	177,425,000	85,928,438	2,529,000	2,529,000	
Infrastructure Assistance.....	100,198,400	88,757,499	Grants to the province of Prince Edward Island for Prince Edward Island's Centennial Projects.....		
Social Adjustment and Rural Economic Development.....	97,141,000	83,778,254	1,444,000	1,444,000	
	382,741,400	262,216,333	ARTS AND CULTURAL SERVICE ORGANIZATIONS AND ACTIVITIES—Research and Support Grants.....		
Total.....	425,005,354	300,075,750	462,000	462,000	
SCIENCE AND TECHNOLOGY			Vote 20		
Science Council of Canada			EDUCATION SUPPORT—Program Expenditures and the Grants listed in the Estimates		
Vote 5			Operating Costs Allotment.....		
Salary reserve allotment (Language Training).....	27,000	22,880	538,000	516,914	
Operation costs allotment.....	1,404,814	1,305,971	Vote 25		
	1,431,814	1,328,851	TRANSLATION—Program Expenditures and the Grants listed in the Estimates		
			Operating Costs Allotment.....		
			13,728,200	13,522,688	
			Grants to Universities in support of Translation Training Program.....		
			101,000	95,000	

*Plus authority to credit to the vote amounts actually recovered from the Canada pension plan account and the Unemployment Insurance Account estimated in the 1972-73 Main Estimates at \$6,970,000 and \$5,370,000 respectively.

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SECRETARY OF STATE—Concluded					
Department—Concluded					
Vote 35					
CITIZENSHIP DEVELOPMENT PROGRAM—					
The grants listed in the Estimates and Contributions.....			Vote 40		
Grants to provinces and voluntary agencies for expenses in relation to interprovincial and international visits.....	3,405,000	3,394,305	CONTRIBUTIONS—Opportunities for Youth		
Grants for Citizenship Promotion—Immigrant Participation.....	1,106,000	1,092,355	CITIZENSHIP REGISTRATION PROGRAM		
Grants for Citizenship Promotion—Indian Participation.....	10,182,000	8,436,056	Operating Costs Allotment.....		
Grants for Citizenship Promotion—Human Rights.....	140,000	140,000		2,229,000	2,228,546
Grants for Citizenship Promotion—Citizenship Participation.....	869,500	869,247	SOLICITOR GENERAL		
Grant to the Canadian General Council of the Boy Scouts Association.....	10,000	10,000	Department		
Grant to the Canadian Council of the Girl Guides Association.....	10,000	10,000	Vote 1		
Grant to the Boys' Clubs of Canada....	7,500	7,500	Program expenditures		
Grants for Hostels Program.....	915,000	902,854	Operating costs allotment.....		
Contributions in accordance with agreements with the provinces for travelling expenses in relation to interprovincial visits.....	1,055,000	1,054,987	Contribution to the International Centre of Comparative Criminology, University of Montreal.....		
Contribution towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial Government's share.....	1,027,000	775,737	Total Department.....		
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	176,000	120,575		2,394,428	25,000
				2,419,428	
			Correctional Services		
			Vote 5		
			Penitentiary Service—Operating expenditures		
			Operating costs allotment.....		
			Grants to authorized after-care agencies.....		
				78,033,389	352,209
				78,385,598	
			Vote 10		
			Penitentiary Service—Capital expenditures		
			Capital costs allotment.....		
				7,971,558	
			Vote 15		
			National Parole Board—Operating expenditures		
			Operating costs allotment.....		
				7,469,523	
			Total Correctional Services.....		
				93,826,679	

Royal Canadian Mounted Police

LAW ENFORCEMENT PROGRAM

	Estimates	Allotments	Expenditures
	\$	\$	\$
Vote 20			
Law enforcement—			
Operating expenditures			
Salary adjustment, reserve allotment.....	7,332,997	7,332,997	7,332,997
Grant to the Canadian Association of Chiefs of Police.....	25,000	25,000	25,000
Grant to the RCM Police Veterans' Association.....	1,000	1,000	1,000
Grant to the International Association of Chiefs of Police.....	1,000	1,000	1,000
Operating costs allotment.....	201,751,753		
Transfer from Treasury Board Vote 5 Contingencies.....	12,000,000		
Transfer from Treasury Board Vote 10 student summer employment....	328,760		
Transfer from Treasury Board Vote 15 public service bilingualism.....	996,500		
	215,077,013	209,215,431	203,458,433
	222,437,010	216,575,428	210,818,430
	65,338,750	59,477,168	59,477,168
	157,098,260	157,098,260	151,341,262
Less: Amount recoverable (125%).....			
Vote 25			
Law Enforcement—			
Capital expenditures			
Capital costs allotment.....	21,051,000	21,051,000	20,058,794
Total.....	178,149,260	178,149,260	171,400,056

Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allocments	Expendi- tures		Allocments	Expendi- tures
	\$	\$		\$	\$
TRANSPORT					
Department					
HEADQUARTERS PROGRAM					
Minister of Transport—Salary and motor car allowance.....	17,000	17,000	Contributions to assist in the construction of/or improvements to terminal and/or maintenance service buildings for municipal mainline airports.....	970,000	671,578
Refunds of amounts credited to revenue in previous years.....	17,142	17,142	Contributions in accordance with terms and conditions approved by the Governor in Council, to assist in the establishment or improvement of local airports and related facilities.....	2,000,000	1,504,697
Operating costs.....	10,079,562	9,959,209	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities.....	496,000	495,542
Revenue reserve allotment.....	213,108		Contributions to supplement assistance in the establishment of local airports and related facilities.....	650,000	506,867
			Contributions towards Canada's participation in the development of an aeronautical satellite.....	73,000	
	10,326,812	9,993,351	Operating costs allotment.....	180,544,245	179,184,800
	909,358	909,358	Special reserve.....	4,087,217	
			Capital expenditures.....	48,651,000	45,524,651
			Salary reserve allotment.....	114,000	
<i>Less: Estimated Revenue.....</i>	9,417,454	9,083,993		239,274,752	229,500,662
			<i>Less: Estimated Revenue.....</i>	62,319,000	62,318,674
				176,955,752	167,181,988
TRANSPORTATION DEVELOPMENT AGENCY					
Operating costs.....	3,338,114	2,950,511	SURFACE TRANSPORTATION		
Capital costs.....	11,200,000	6,347,487	Salary adjustment reserve allotment.....	94,871	
Grants.....	515,000	337,950	Operating costs allotment.....	44,916,520	44,631,809
Salary adjustment reserve allotment.....	42,477		Capital costs allotment.....	4,819,000	4,814,779
			Grants and contributions.....	14,043,000	13,599,005
	15,095,591	9,635,948	Payments to Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal.....	962,676	962,676
				64,836,067	64,008,269
MARINE SERVICES					
Operating costs.....	98,325,660	96,996,350	Canadian National Railway Company		
Salary adjustment reserve allotment.....	700,370		Payment to the Canadian National Railway Company to be applied by the Company in payment of the deficit arising in the Calendar Year 1972 in respect of the Canadian National Railway System.....		
Capital costs.....	31,636,999	29,253,772	Deficit Allotment.....	20,000,001	17,822,471
Special reserve.....	1,509,598		Special Reserve Allotment.....	5,000,000	
Grants and contributions.....	31,000	30,773		25,000,001	17,822,471
Federal Court Awards.....	1,445,207	1,445,207			
Refunds of amounts credited to revenue in previous years.....	563	563			
Revenue reserve allotment.....	478,610				
	134,128,007	127,726,665			
	15,387,360	15,387,360			
<i>Less: Estimated Revenue.....</i>	118,740,647	112,339,305			
AIR TRANSPORTATION					
GRANTS					
Grant to Royal Canadian Flying Club Association.....	10,000	10,000			
Grant to flying clubs, schools and instructors.....	29,290	27,553			
CONTRIBUTIONS					
Contributions towards the operation of municipal or other airports.....	1,650,000	1,574,974			

Special Distribution of Expenditures Maintained under Authority of Treasury Board—Concluded

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
VETERANS AFFAIRS					
ADMINISTRATION					
Vote 1					
Program expenditures.....	5,281,000		Vote 35		
Supplementary Estimates B.....	1				
Transfer from Vote 45.....	449,999				
Allotment from Treasury Board Vote 15	85,000				
Allotment from Treasury Board Vote 10	34,000		Grants and Contributions.....	232,550,000	
			Supplementary Estimates A.....	9,100,000	
				241,650,000	241,006,416
			Total	246,602,507	245,850,051
	5,850,000	5,696,787			
Stat.			BUREAU OF PENSIONS ADVOCATES		
Expenditures.....	19,200	19,200	Vote 40		
Total	5,869,200	5,715,987	Program Expenditures.....	1,181,000	
			Allotment from Treasury Board Vote 10	5,000	
			Total	1,186,000	1,142,787
WELFARE SERVICES					
Vote 5					
Operating Expenditures.....	427,000		TREATMENT SERVICES		
Supplementary Estimates B.....	1		Vote 45		
	427,001	416,887	Operating Expenditures.....	63,159,000	
Vote 10			Salary Adjustment Reserve Allotment..	2,131,000	
Grants and Contributions.....	78,500,000		Contributions.....	3,096,000	
Supplementary Estimates A.....	9,100,000		Supplementary Estimates B.....	1	
	87,600,000	86,663,872	Allotment from Treasury Board Vote 10	422,000	
Vote 15			Allotment from Treasury Board Vote 15	61,000	
Operating Expenditures.....	9,423,000		Less: Transfer to Vote 1.....	449,999	
Less: Transfer to Vote 20, Supplemen-				68,419,002	64,904,909
tary Estimates B.....	399,999				
Plus: Allotment from Treasury Board			Vote 50		
Vote 10.....	153,864		Capital Expenditures.....	7,920,000	6,292,479
Allotment from Treasury Board			Capital Expenditure—Reserved Allot-	693,000	
Vote 15.....	80,000			8,613,000	6,292,479
	9,256,865	8,947,426	Total	77,032,002	71,197,388
Vote 20					
Grants and Contributions.....	11,581,000		VETERANS LAND ADMINISTRATION		
Transfer from Vote 15, Supplementary			Vote 55		
Estimates B.....	399,999		Program Expenditures.....	6,912,555	
Supplementary Estimates B.....	1		Salary Adjustment Reserve Allotment..	2,763	
	11,981,000	11,850,027	Grants.....	50,000	
Stat.	1,671,257	1,671,257	Allotment from Treasury Board Vote 10	12,000	
Total	110,936,123	109,549,469	Allotment from Treasury Board Vote 15	17,000	
				6,994,318	6,650,854
PENSIONS					
Vote 25					
Operating Expenditures.....	245,000	161,705	Stat.		
Vote 30			Expenditures.....	4,629,813	4,629,813
Operating Expenditures.....	4,570,000		Total	11,624,131	11,280,667
Salary Reserve.....	66,000		Grand Total	453,249,963	444,736,349
Allotment from Treasury Board Vote 5	23,507				
Allotment from Treasury Board Vote 10	10,000				
Allotment from Treasury Board Vote 15	38,000				
	4,707,507	4,681,930			

Names of Members of Commissions and Rates of Pay

COMMUNICATIONS

Canadian Radio-Television Commission

The Commission was established under Part II of the Broadcasting Act, c. 25, 1968, and consists of five full-time members and ten part-time members to be appointed by the Governor in Council.

Section 9 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid such fees as are fixed by by-laws of the Commission while attending a meeting of the Commission or any committee thereof or at public hearings before the Commission that they are requested by the chairman to attend. By-Law No. 2, as amended, of the Commission provides that part-time members be paid a fee of \$125 per diem.

Full time members: H J Boyle Ottawa, H Dornan Ottawa, P Juneau Ottawa, Mrs. P Pearce Ottawa, R Therrien Ottawa. Part-time members: A H Cormier Moncton, N B, J de la Chevrolière Quebec, Dr N Frye Toronto, J Hébert Montreal, G Hughes Windsor, N S, Miss H James Toronto, Mrs G Laing Calgary, Alta, G McKeen Vancouver, J Shanski Winnipeg, Dr G Thomas St Anthony, Nfld.

CONSUMER AND CORPORATE AFFAIRS

Restrictive Trade Practices Commission

L A Couture Acting Chairman \$29,500 A S Whiteley Member \$26,500

Prices and Incomes Commission

J H Young Chairman \$12,060 G V Haythorne Member \$32,000

ENVIRONMENT

Canada-Norway Sealing Commission

Members of this Commission receive per diem rate of \$75. J W Carroll, Dr H D Fisher, K Henriksen, Dr M P Shepard

Canadian Fisheries Advisory Council

Members of this Commission receive per diem rate of \$75. John Athea, Guy Bernier, Martin K Ericksen, Dr Henri Favre, W L Freeze, Eugene Gorman, J Lupien, D F Miller, W O Morrow, W E MacInnes, R I Nelson, Leonard Omstead Jr, Warren Plummer, Paul Russell, Dr Sol Sinclair, Llewlyn Theriault.

Canadian Forestry Advisory Council

Members of this Commission receive per diem rate of \$75. H W Beall, T N Beaupre, M Duchesneau, Pierre R Gendron, G Godwin, A J Herridge, J W Ker, A P MacBean, W R Parks, M Perron, R G Rogers, J S Rowe, J S Stokes, V A Wood.

Fisheries Prices Support Board

Members of this Commission receive per diem rate of \$75. Bernard Blais, J B Estey, K F Harding, Paul P Russell.

Fisheries Research Board

Members of this Commission receive per diem rate of \$75. Bernard Blais, Dr Donald A Chant, Dr R D Connor, Dr R H Common, Dr Henri Favre, Dr Gabriel Filteau, E L Harrison, Dr P A Larkin, Dr R R Logic, J B Morrow, Dr A W H Needler, Leonard H Omstead Jr, Captain Thomas P Pallant, Dr G L Pickard, Calvert C Pratt, Dr Sol Sinclair, Dr P C Trussell.

Inter-American Tropical Tuna Commission

Members of this Commission receive per diem rate of \$75. Robert L. Payne, G E Waring, E B Young.

International Commission for the Northwest Atlantic Fisheries

Members of this Commission receive per diem rate of \$75. A A Etchegary, K Henriksen, C R Levelton, Dr A W H Needler.

International Commission for the Conservation of Atlantic Tuna

Members of this Commission receive per diem rate of \$75. Dr W M Sprules, G E Waring, E B Young.

International Council for the Exploration of the Sea

Members of this Commission receive per diem rate of \$75. Dr W L Ford, Dr C R Mann, Dr J R Weir.

International Great Lakes Fishery Commission

Members of this Commission receive per diem rate of \$75. E W Burridge, Dr F E J Fry, Dr C J Kerswill, K H Loftus.

International North Pacific Fisheries Commission

Members of this Commission receive per diem rate of \$75. James Cameron, C R Levelton, D F Miller, R A Pierce, Dr M P Shepard.

International Pacific Halibut Commission

Members of this Commission receive per diem rate of \$75. Martin K. Ericksen, F W Miller, Dr W M Sprules.

International Pacific Salmon Fisheries Commission

Members of this Commission receive per diem rate of \$75. Roderick Haig-Brown, W R Hourston, Richard Nelson.

International North Pacific Fur Seal Commission

Members of this Commission receive per diem rate of \$75. K C Lucas, Dr W M Sprules.

International Whaling Commission

Members of this Commission receive per diem rate of \$75. Dr W R Martin, Dr W M Sprules.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Oil and Gas Committee

Under authority of P.C. 1973-265 dated February 1, 1973 per diem rates of \$200 were paid to the following: B Cloutier, P E Coté, W Mackay, W A Scotland, J G Spratt.

Historic Sites and Monuments Board of Canada

Under authority of P.C. 1969-2/1876 dated October 1, 1969 per diem rates of \$100 were paid to the following members: G Anderson, F W P Bolger, J M S Careless, J J Falman, L Harris, J J Lefebvre, G MacBeath, L H Thomas, A R Turner, P B Waite.

INDUSTRY, TRADE AND COMMERCE

Preparatory Commission for Metric Commission

S M Gossage Chairman \$32,000

Members: M Archer, L H Charter, D A Cohen, P Demers, G L Draeseke, A J Groleau, M Hall, C J Laurin, D R B McArthur, D D Morris, R Parent, B E Robinson, T A Somerville, G Steele, J Thomas, A Tirrell, J Wright.

Per diem for these members is \$150.00 for each day that he is engaged in the business of the Commission and reasonable accountable expenses incurred in connection therewith.

JUSTICE

Law Reform Commission

Hon Mr Justice Patrick Hartt Chairman \$38,000, Hon Mr Justice Antonio Lamer Vice Chairman \$38,000, J W Mohr member \$34,500, F W Ryan member \$34,500, Part-time member C Barrette-Joncas, J S McAlpine per diem \$300.

Names of Members of Commissions and Rates of Pay—Continued

JUSTICE—Concluded

Tax Review Board

K A Flanigan Chairman \$38,000, L Cardin Asst Chairman \$31,000. Members W D Davis \$35,000, A J Frost \$26,750, A W Prociuk \$26,750, R St Onge \$26,750.

LABOUR

The Canada Labour Relations Board was established under the Industrial Relations and Disputes Investigation Act, C.54, 1948 and consists of a Chairman, vice-chairman and such number of other members, not exceeding eight, as the Governor in Council may determine.

Chairman Arthur H Brown, annual rate \$8,287, Vice Chairman J J Quinlan, annual rate \$3,000. Members: E R Complin, J A D'Aoust, W T Wilson, Gerard Picard, R C Smith, J Guilbault, K Hallsworth, D MacDonald, per diem \$125.

A Commission of Enquiry pursuant to subsection 62 (1) of the Canada Labour Code (Part III—Labour Standards) concerning the modified work week. Commissioner H S Johnstone, Per diem \$150.

A Commission of Enquiry pursuant to Section 62(1) of the Canada Labour Code (Part III—Labour Standards) concerning the employment practices relating to certain classes of railway employees. Commissioner R A Gallagher, per diem \$150.

MANPOWER AND IMMIGRATION

The Immigration Appeal Board

The Board consists of Miss J V Scott, Chairman, J C A Campbell and J P Houle, Vice-Chairman, U Benedetti, J A Byrne, F Glogowski, G Legaré, R Tremblay and A B Weselak, members, all paid on an annual basis.

NATIONAL HEALTH AND WELFARE

COMMISSION OF ENQUIRY INTO THE NON-MEDICAL USE OF DRUGS

The Chairman, Gerald LeDain, commissioners, Marie-Andrée Bertrand, Ian Lachlan Campbell, Heinz E Lehmann and J Peter Stein received remuneration at the rate of \$150 per day.

PRIVY COUNCIL

Indian Claims Commission

Commissioner L I Barber received payment at a per diem rate of \$150. and living allowance at a per diem rate of \$25.

EXPENSES OF THE INDIAN CLAIMS COMMISSION

	Estimates	Allotments	Expenditures
Expenses.....(12)	\$350,000	\$480,400	\$478,954

P.C. 1969-2405, December 19, 1969, authorized the appointment of Dr Lloyd Barber as a commissioner, under Part I of the Inquiries Act to inquire into, study and report on how the second and third classes of Indian claims may best be adjudicated, to consult with authorized representatives of the Indians and,

- (a) to receive and study the grievances arising in respect of:
 - (i) the performance of the terms of treaties and agreements formally entered into by representatives of the Indians and the Crown; and
 - (ii) the administration of moneys and lands pursuant to schemes established by legislation for the benefit of the Indians;

- (b) to recommend measures to be taken by the Government of Canada to provide for the adjudication of the claims received that he considers can be demonstrated to require special action in relation to any group or groups of Indians; and
- (c) to advise as to categories of claims that, in his judgement, ought to be referred to the courts or to any special quasi-judicial or administrative bodies that he recommends as being desirable for adjudication of special awards.

The Order in Council also authorized the commissioner to exercise all the powers conferred on him by section 11 of the Inquiries Act; to adopt such procedures and methods and to make such rules, including rules establishing time limits for the reception of claims, that he deems expedient for the proper conduct of his inquiry and study and to sit at such times and places as he may decide; to engage the services of such counsel, advisers and staff as he may require at rates of remuneration approved by the Treasury Board and to secure such advice and assistance as he may require from the service of Canada; to propose measures for the consideration of the Governor in Council that, in his opinion, would facilitate the conduct of his consultation, inquiry and study; report to the Governor in Council with all reasonable despatch, and file with the Dominion Archivist his papers and records as soon as reasonably may be after conclusion of his inquiry and study.

P.C. 1970-8/199, February 3, 1970, authorized payment to the commissioner of:

- (a) an honorarium of \$150 per day while on duty as commissioner of the inquiry;
- (b) a non-accountable living allowance of \$25 per day and actual transportation expenses while in travel status away from his normal place of residence in connection with the conduct of the commission.

A classification of expenditures follows:

Salaries and wages.....	45,245
Commissioner's honoraria.....	18,150
Group surgical-medical insurance.....	7
Travelling expenses.....	21,549
Local transportation.....	207
Telephones and telegrams.....	9,837
Postage.....	962
Professional and special services.....	358,347
Rental.....	14,933
Repair office equipment.....	727
Stationery and office supplies.....	5,846
Freight, express and cartage.....	145
Acquisition of furniture and equipment.....	1,705
Entertainment.....	1,083
All other expenditures.....	211

\$ 478,954

Public Service Staff Relations Board

Miscellaneous

Names of full-time members: J Finkelman, Chairman; G E Gauthier, Vice-Chairman; part-time members: C P Chaston; Miss H Cryderman; R Doucet; S Frankel; E Gosselin; A L Hepworth; E O'Connor; D G Pyle.

The rate of pay for part-time members was \$100 per day for each day they were engaged on the work of the Board. Effective February 1, 1973, the rate was increased to \$150 per day.

REGIONAL ECONOMIC EXPANSION

The following members of the Canadian Council on Rural Development were paid per diem rates of \$50: Dr Helen C Abell, Jane A Abramson, Roy Atkinson, Dr N R Baker, Gérard Barbin, E A Boden, Dr Tom N Brewis, T R Carter, C E Clark, F Crydermann, Gordon J Cummings, Dr Marcel Daneau, Walter Dieter, M

Names of Members of Commissions and Rates of Pay—Concluded

REGIONAL ECONOMIC EXPANION—Concluded

Fulton, Gavin Henderson, J A Jenkins, J W Ker, David Kirk, René Laforest, F S Légaré, Gordon A MacEachern, Rev J N MacNeil, Dr Norman H Morse, C G O'Brien, N R Richards, Donald Snowden, Lionel Sorel.

SECRETARY OF STATE

National Film Board

Names of Members: S Newman, Chairman; J L Roux, Vice-Chairman; Dr Phyllis M Grosskurth; P Tremblay; A W Johnson; D Snowden; *Dr G Davidson; **L Picard; Mrs R Franko; J Wasserman.

Members received travelling and living expenses necessarily incurred in connection with the business of the Board; each member, other than the members of the public service, received a fee of \$100 per diem for each day in attendance at meetings of the Board; the vice-chairman received a fee of \$300 for the first day of each meeting.

National Museums of Canada—Board of Trustees

The following members received travelling and other expenses when engaged on business of the Board and a fee of \$125.00 per diem for each day they attended meetings of the Board or of any committee of the Board, unless in receipt of a salary fixed by the Governor in Council or the Treasury Board: J P W Ostiguy, J T Wilson, G W P Heffelfinger, M C D Hobbs, D Spurgeon, S Weaver, L Simard, K Izumi, J Des Gagniers, M Tellier.

VISITING COMMITTEE—

The following members received travelling expenses and a per diem of \$125.00 for each day they attended meetings: G M Baillargeon, A M Colville, M Corbeil, K Izumi, S Vickers, C Weins, R W Finlayson, A Balkind, A J Hennessy.

REGIONAL ADVISORY COMMITTEE—

The following members received travelling expenses and a per diem of \$125.00 for each day they attended meetings: D Shadbolt, J R Longstaffe, U Surtees, G Knox, G Webster, P Ward, J Kyte, W. Ireland, C Graham.

ASSOCIATE MUSEUM DIRECTORS—

The following members received travelling expenses and a per diem of \$125.00 for each day they attended meetings: M Bowe, M Williamson, L Marton, K Ingersoll, J Soucy, W Withrow, D Hemphill, D Eckhardt, G Wilson, N Dillow, J Climer, A Hammond, T Fenton, R Harrison, B Foster, C Graham, A Juneau.

ADVISORY COMMITTEE—CANADIAN CONSERVATION INSTITUTE

The following members received travelling expenses and a per diem of \$125.00 for each day they attended meetings: K Ingersoll, M Bowe, N Jannasch, I Lumsden, D Webber, B Gill, M Williamson, N DeJong.

CONSULTATIVE COMMITTEE—

The following members received travelling expenses and a per diem of \$125.00 for each day they attended meetings: G MacBeath, M A Lalonde, R T Broadland, N Dillow, D Spurgeon, S R Lemoyne, J P Morisset.

Representation Commissioner

The Electoral Boundaries Readjustment Act R.S.C. 1970, C.E-2 provides for the establishment of ten commissions to report upon the readjustment of the representation of the provinces in the House of Commons.

Commission members, other than the Representation Commissioner or a person in receipt of salary under the Judges Act, may be paid a per diem allowance of \$150.

By proclamation dated June 30, 1972, provincial commissions were established as follows:

* (resigned 29-7-72)

** (appointed 29-7-72)

Newfoundland—Chairman, Justice H G Puddester, members, R Gushue and H W Strong
Nova Scotia—Chairman, Justice D J Gillis, members, A D Muggah and R A Laurence

Prince Edward Island—Chairman, Justice J P Nicholson, members, J F MacMillan and E K Kennedy

New Brunswick—Chairman, Justice J A Pichette, members, A J Boudreau and W S Turnbull

Quebec—Chairman, Justice F Chevalier, members, D M Healy and F Drouin

Ontario—Chairman, Justice J L Wilson, members, W S Tarnopolsky and R Lewis

Manitoba—Chairman, Justice R D Guy, members, H H Saunderson and C Prud'homme

Saskatchewan—Chairman, Justice R L Brownridge, members, N Ward and G L Barnhart

Alberta—Chairman, C C McLaurin, members, M Wyman and W H MacDonald

British Columbia—Chairman, Justice J S Aikins, members, R L Haig-Brown and G W McFarland

SOLICITOR GENERAL

Commission of Inquiry into Disturbances at Kingston Penitentiary—W T McGrath \$100 per diem, Ian G Scott \$35 per hour, J W Swackhamer \$50 per hour.

Work Group on Federal Maximum Security Institutions Design—Dr L Beliveau, A M Kirkpatrick, W T McGrath and Dr J W Mohr each \$100 per diem.

TREASURY BOARD

National Research Council of Canada

The full-time members of Council were: W G Schneider, R D Hiscocks, D J LeRoy; the part-time members receiving a per diem rate of \$100, plus travelling and other expenses for any period during which he performed duties on behalf of the Council in addition to his ordinary duties as a member thereof, were: A N Bourns, E B Campbell, ***K V Cox, L A Cox, *C A Dagenais, T Gouin Décarie, *L M Dickie, J S Dupré, *P Grenier, J M Ham, V N Mackiw, **D D Munro, J M Robson, G Savard, M E Spencer, G M Volkoff, *J C R Warren.

VETERANS AFFAIRS

WELFARE SERVICES PROGRAM

The War Veterans Allowance Board consisted of D M Thompson chairman, W G H Roaf deputy chairman, J H M Dehler, R W Fairclough, E G B Foote, D T McFarlane, H B Mersereau, J E R Roberge, members.

The Pension Review Board consisted of R N Jutras chairman, and the following members M A Fullerton, W P Power, P E Reynolds

BUREAU OF PENSIONS ADVOCATES PROGRAM

D K Ward Chief Pensions Advocate.

PENSIONS PROGRAM

The Canadian Pension Commission consisted of A O Solomon chairman, J M Forman deputy chairman, and T D Anderson, A Bedard, J G Bisson, J M Cameron, H J Clarke, R F L Hanna, C K H Kendall, D A Knight, E Morin, J R Painchaud, G A Y Pare, F L Reardon (term Expired January 14, 1973), R J Teillet, J L Thompson, J L Wightman, Carl Legault (appointed September 15, 1972), R Labrosse (appointed September 25, 1972) H C Ferne (appointed October 1, 1972), Miss P Boyce (appointed October 10, 1972), L C Glibbery (appointed October 16, 1972), J Hebda (appointed October 16, 1972), D H Harrison (appointed October 27, 1972), Dr E L Davey (appointed February 15, 1973), Commissioners.

* (appointed 20.4.72)

** (appointed 11.5.72)

*** (resigned 31.1.73)

Miscellaneous Statements

EXTERNAL AFFAIRS

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1972-73)

	Personnel costs	Other operational expenses	Total operational expenses	Capital items	Total
	\$	\$	\$	\$	\$
Headquarters.....	14,506,744	12,581,474	27,088,218	1,230,996	28,319,214
Indo-China.....	352,120	139,868	491,988	3,495	495,483
DIPLOMATIC POSTS—					
Algeria.....	213,828	260,294	474,122	3,635	477,757
Argentina.....	188,809	137,310	326,119	9,587	335,706
Australia.....	295,289	452,339	747,628	16,598	764,226
Austria.....	399,071	355,109	754,180	12,520	766,700
Bangladesh.....	36,368	170,803	207,171	22,641	229,812
Barbados.....	5,041	57,778	62,819	114	62,933
Belgium.....	811,502	844,654	1,656,156	20,312	1,676,468
Brazil.....	260,853	988,187	1,249,040	6,346	1,255,386
Britain.....	2,457,361	1,317,311	3,774,672	126,496	3,901,168
Cameroun.....	212,531	146,208	358,739	7,624	366,363
Chile.....	198,012	97,323	295,335	8,068	303,403
China.....	429,433	255,318	684,751	6,558	691,309
Colombia.....	151,444	105,456	256,900	19,874	276,774
Costa Rica.....	142,162	74,661	216,823	8,459	225,282
Cuba.....	357,266	141,062	498,328	17,372	515,700
Czechoslovakia.....	317,731	186,598	504,329	20,896	525,225
Denmark.....	243,495	124,777	368,272	4,021	372,293
Ethiopia.....	174,031	116,573	290,604	4,499	295,103
Finland.....	213,585	90,695	304,280	5,003	309,283
France.....	1,903,263	1,448,483	3,351,746	59,967	3,411,713
Germany.....	683,854	374,721	1,058,575	8,650	1,067,225
Ghana.....	214,760	156,811	371,571	9,595	381,166
Greece.....	294,208	139,070	433,278	5,770	439,048
Guatemala.....	41,292	42,655	83,947	1,572	85,519
Guyana.....	150,457	87,764	238,221	4,301	242,522
Haiti.....	101,957	102,653	204,610	7,534	212,144
Holy See.....	141,479	75,815	217,294	3,676	220,970
India.....	542,150	1,520,449	2,062,599	18,031	2,080,630
Indonesia.....	193,433	580,856	774,289	82,655	856,944
Iran.....	245,435	212,869	458,304	13,824	472,128
Ireland.....	127,205	225,598	352,803	6,969	359,772
Israel.....	337,927	266,117	604,044	8,411	612,455
Italy.....	674,001	398,373	1,072,374	10,749	1,083,123
Ivory Coast.....	274,138	284,256	558,394	10,058	568,452
Jamaica.....	279,524	250,951	530,475	17,854	548,329
Japan.....	832,533	895,061	1,727,594	27,959	1,755,553
Korea.....	210,538	237,092	447,630	5,429	453,059
Lebanon.....	361,153	235,319	596,472	16,486	612,958
Malaysia.....	326,479	231,196	557,675	10,124	567,799
Mexico.....	329,812	217,961	547,773	11,208	558,981
Morocco.....	12,655	41,323	53,978	2,992	56,970
Netherlands.....	478,314	190,078	668,392	8,040	676,432
New Zealand.....	177,204	139,408	316,612	38,417	355,029
Nigeria.....	322,858	408,047	730,905	10,074	740,979
Norway.....	191,344	112,049	303,393	5,468	308,861
Pakistan.....	313,888	1,343,662	1,657,550	12,927	1,670,477
Peru.....	156,145	120,030	276,175	7,735	283,910
Poland.....	357,208	181,827	539,035	24,716	563,751
Portugal.....	178,067	134,630	312,697	2,909	315,606
Senegal.....	275,227	218,988	494,215	9,795	504,010
Singapore.....	50,350	58,148	108,498	947	109,445
South Africa.....	155,318	156,540	311,858	3,031	314,889
Spain.....	275,497	193,633	469,130	5,794	474,924
Sri Lanka.....	141,784	282,642	424,426	20,079	444,505
Sweden.....	317,064	332,174	649,238	6,984	656,222
Switzerland.....	235,559	167,334	402,893	6,400	409,293
Tanzania.....	261,146	187,220	448,366	18,355	466,721
Thailand.....	183,819	171,998	355,817	7,183	363,000
Trinidad and Tobago.....	296,400	200,969	497,369	3,822	501,191
Tunisia.....	152,891	89,448	242,339	4,611	246,950
Turkey.....	186,312	294,270	480,582	39,398	519,980

Miscellaneous Statements—Continued

EXTERNAL AFFAIRS—Concluded

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1972-73)—Concluded

	Personnel costs	Other operational expenses	Total operational expenses	Capital items	Total
	\$	\$	\$	\$	\$
DIPLOMATIC POSTS—Concluded					
Uganda.....		47	47		47
Union of Soviet Socialist Republics.....	859,009	385,285	1,244,294	46,718	1,291,012
New York, United States of America.....	548,030	784,783	1,332,813	3,662	1,336,475
Philadelphia, United States of America.....	53,319	80,114	133,433	1,054	134,487
Reykjavik, Iceland.....		318	318		318
San Francisco, United States of America.....	285,867	248,491	534,358	4,116	538,474
San Juan, Puerto Rico.....	57,914	51,679	109,593	2,195	111,788
Sao Paulo, Brazil.....	40,157	38,734	78,891	1,499	80,390
Seattle, United States of America.....	62,271	89,029	151,300	794	152,094
DELEGATES TO INTERNATIONAL ORGANIZATIONS					
Permanent Mission of Canada to the United Nations, New York	626,448	470,295	1,096,743	10,600	1,107,343
Permanent Mission of Canada to the United Nations including Disarmament Delegation, Geneva.....	535,550	467,156	1,002,706	9,586	1,012,292
North Atlantic Council, Brussels.....	556,100	156,221	712,321	5,364	717,685
Organization for Economic Co-operation & Development, Paris.....	254,318	188,987	443,305	5,135	448,440
Permanent Mission of Canada to the European Communities, Brussels.....	6,685	15,636	22,321		22,321
Permanent Mission of Canada to the Organization of American States, Washington.....	17,221	156,745	173,966	100	174,066
OTHER POSTS—					
Belfast, NI.....	20,536	8,448	28,984	1,595	30,579
Birmingham, UK.....	19,671	8,059	27,730	803	28,533
Capetown, South Africa.....	31,497	55,826	87,323	2,222	89,545
Cologne, Germany.....	87,564	81,449	169,013	1,882	170,895
Frankfurt, Germany.....	21,820	54,053	75,873	1,025	76,898
Glasgow, UK.....	43,671	15,831	59,502	1,640	61,142
United Arab Republic.....	321,106	173,257	494,363	18,784	513,147
United States of America.....	1,891,508	1,089,283	2,980,791	46,985	3,027,776
Venezuela.....	217,066	134,676	351,742	25,489	377,231
Yugoslavia.....	347,555	308,107	655,662	28,354	684,016
Zaire.....	272,238	234,893	507,131	11,092	518,223
CONSULAR POSTS—					
Atlanta, United States of America.....	41,531	196,194	237,725	1,065	238,790
Bordeaux, France.....	183,995	81,526	265,521	3,440	268,961
Boston, United States of America.....	207,422	183,641	391,063	9,610	400,673
Budapest, Hungary.....	58,469	120,764	179,233	601	179,834
Buffalo, United States of America.....	40,689	59,424	100,113	738	100,851
Chicago, United States of America.....	179,684	249,965	429,649	3,649	433,298
Cincinnati, United States of America.....	8,461	15,611	24,072	303	24,375
Cleveland, United States of America.....	64,873	81,436	146,309	911	147,220
Dallas, United States of America.....	51,912	58,446	110,358	288	110,646
Dayton, United States of America.....		1,607	1,607		1,607
Detroit, United States of America.....	103,511	139,694	243,205	904	244,109
Duesseldorf, Germany.....	56,460	141,332	197,792	2,319	200,111
Hamburg, Germany.....	73,272	64,552	137,824	3,593	141,417
Los Angeles, United States of America.....	219,932	144,698	364,630	4,494	369,124
Manila, Philippines.....	79,177	161,952	241,129	12,080	253,209
Marseilles, France.....	167,088	73,083	240,171	3,387	243,558
Milan, Italy.....	95,889	95,800	191,689	5,449	197,138
Minneapolis, United States of America.....	47,717	59,557	107,274	185	107,459
New Orleans, United States of America.....	135,465	117,367	252,832	1,539	254,371
Johannesburg, South Africa.....	51,298	68,677	119,975	3,184	123,159
Lusaka, Zambia.....	41,472	373,468	414,940	876	415,816
Manchester, UK.....	22,749	6,269	29,018	566	29,584
Melbourne, Australia.....	53,478	64,335	117,813	2,317	120,130
Munich, Germany.....	2,074	12,736	14,810	35	14,845
Niamey, Niger.....	18,269	40,887	59,156	3,990	63,146
Pittsburgh, United States of America.....	9,419	33,584	43,003	1,040	44,043
Stuttgart, Germany.....	45,721	34,782	80,503	5,168	85,671
Sydney, Australia.....	109,581	155,397	264,978	3,812	268,790
Victoria, Hong Kong.....	414,708	714,138	1,128,846	37,324	1,166,170
	44,712,761	33,921,435	78,634,196	9,058,349	87,692,545

Above figures are subject to adjustment.

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE

GRAINS

Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act and the Prairie Grain Provisional Payments Act

Payment of carrying costs of temporary wheat reserves owned by the Canadian Wheat Board, the Temporary Wheat Reserves Act

Payment.....	(10)	21,918,708
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The above statutory authority provides that where after July 31, 1955, the stocks of wheat of the Canadian Wheat Board exceed 178,000,000 bushels at the commencement of a crop year, the Minister of Finance shall, out of the consolidated revenue fund, pay to the Board for each day in that crop year an amount equal to the portion of the said stocks that exceed 178,000,000 bushels at the commencement of that crop year, multiplied by the carrying charge rate paid by the Board at the end of the immediately preceding crop year. If at the commencement of a crop year the stocks of wheat of the Board are not in excess of 178,000,000 bushels no payment shall be made by the Minister of Finance to the Board under this Act in respect of that or any subsequent crop year.

The stocks of wheat of the Canadian Wheat Board as at August 1, 1972 amounted to 268,013,692 bushels and, after the deduction of 178,000,000 bushels, as required by section 3 of the Act, the balance of stocks on which payment is based is 90,013,692 bushels. The total amount due the Board is \$17,498,519 which is the amount arrived at by multiplying the balance of stocks of 268,013,692 bushels by the carrying charge of .0532598396 cents per bushel per diem for the period August 1, 1972 to July 31, 1973.

The above amount consists of the payment for the crop year 1971-1972 in the amount of \$10,252,790 and payments for the crop year 1972-1973 in the amount of \$11,665,918, which were both paid out of fiscal year 1972-1973.

Payment in connection with the Prairie Grain Advance Payments Act

Payment.....	(10)	1,036,038
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Section 15 of the Prairie Grain Advance Payments Act provides for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of advance payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

The amount consisted of interest charges of \$1,026,612 paid under section 15 (a) of the Act plus payment in respect of defaulted

accounts \$15,196 less refunds in respect of defaulted accounts \$5,770. Cumulative payments to March 31, 1973, in respect of interest charges were \$39,154,378, of defaulted accounts were \$181,988 and refunds in respect of defaulted accounts were \$83,489.

Payments in connection with the Prairie Grain Provisional Payments Act

Payment.....	(10)	10,036
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Section 3 (1) of the Prairie Grain Provisional Payments Act authorized the Canadian Wheat Board to make provisional payments for the 1969-1970 crop year in respect of future deliveries of unthreshed grain and section 8 (1) provides that, for the purpose of making such payments, the Board may borrow money, and the Minister of Finance may, on behalf of Her Majesty, guarantee, on such terms and conditions as the Governor in Council may approve, repayment of money so borrowed and interest thereon.

The above amount covering interest charges for the period April 1, 1972 to March 31, 1973 was paid under section 13(a) of the Act.

Total Statutory Items.....		<u>22,964,782</u>
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Vote 31b—To reimburse the Canadian Wheat Board for losses incurred on operations under the Canadian Wheat Board Act in respect of the Barley Pool Account for the crop year that commenced on the first day of August, 1971 and ended on the 31st day of July, 1972.....

3,871,650

Expenditures.....	(10)	<u>3,870,435</u>
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Vote 29b—Payments in the 1972-1973 fiscal year, in accordance with regulations prescribed by the Governor in Council.

(a) to producers to whom permit books for the 1971-1972 crop year have been issued under the Canadian Wheat Board Act, not exceeding in the case of each such producer that proportion of the product obtained by multiplying the number of bushels of wheat produced in the designated area as defined in the Canadian Wheat Board Act and sold for human consumption in Canada in 1972 by \$1.04 $\frac{1}{2}$, that

(i) the number of eligible acres of that producer, as prescribed by regulations of the Governor in Council, not exceeding 640 acres.

is of

(ii) the aggregate number of such eligible acres of all producers in the designated area and

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

GRAINS—Concluded

Vote 29b—Concluded

(b) to eligible producers of wheat in Canada outside the designated area, as defined by regulations prescribed by the Governor in Council, not exceeding the case of each such eligible producer that proportion of the product obtained by multiplying the number of bushels of wheat produced and sold by such producers for human consumption in Canada in 1972 by 1.04½ that

(i) the number of bushels of wheat not exceeding 500 produced and sold by him for human consumption in Canada or under the marketing plan of the Ontario Wheat Producers Marketing Board

(A) in 1972, or

(B) if none in 1972, one-third of that so produced and sold by him in the three preceding years.

is of

(ii) the aggregate of the number of bushels produced and sold by all such eligible producers in 1972 for human consumption in Canada,

except that advance payments may be made in accordance with the said regulations on the basis of relevant 1971 information.....

Expenditures.....

68,000,000

63,173,290

Vote 32b—Payments in the 1973-74 fiscal year, in accordance with regulations prescribed by the Governor in Council,

(a) to persons who are Canadian citizens or landed immigrants within the meaning of the Immigration Act, or in the case of corporations, are controlled by share-

holders who are Canadian citizens or landed immigrants within the meaning of the Immigration Act and

(i) are producers in the designated area, as defined in the Canadian Wheat Board Act, to whom permit books for the 1972-73 crop year have been issued under that Act,

(ii) are actual producers of wheat in Ontario who have marketed wheat under the marketing plan of the Ontario Wheat Producers Marketing Board, or

(iii) are eligible producers of wheat, as defined in regulations prescribed by the Governor in Council, in places in Canada other than those referred to in subparagraphs (i) and (ii)

not exceeding in the aggregate an amount calculated by multiplying the number of bushels of wheat produced in Canada and sold for human consumption in Canada in 1972 by 1.04½, except that any payment under subparagraph (i) may be made to the Canadian Wheat Board for the account of a producer; and

(b) to eligible producers of wheat in Canada outside the designated area as defined in the Canadian Wheat Board Act, who received payments pursuant to the Eastern Wheat Producers Payments Regulations, not exceeding in the case of each such producer the difference between the payment actually made to him pursuant to those Regulations and the maximum payment that would have been authorized if the expression "750" had appeared in place of the expression "500" in paragraph 3 (a) of those Regulations and in paragraph (b) of Industry, Trade and Commerce Vote 29b, Appropriation act No. 1, 1972.....

68,000.00

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS

	Salaries	Allowances	Other Operating Expenses	Total Operating Expenses
	\$	\$	\$	\$
Canada Head Office Ottawa.....	1,241,122		494,485	1,735,607
Algeria Algiers.....	35,299	24,219	16,801	76,319
Argentina Buenos Aires.....	73,963	14,890	21,491	110,344
Australia Canberra.....	44,610	9,412	20,962	74,984
Melbourne.....	62,087	10,114	34,913	107,114
Sidney.....	66,504	17,722	22,595	106,821
Austria Vienna.....	69,346	33,360	29,397	132,103
Belgium Brussels.....	75,384	32,710	40,223	148,317
European Economic Community Brussels.....	50,558	7,799	25,784	84,141
Brazil Rio de Janeiro.....	42,017	11,333	22,557	75,907
Sao Paulo.....	56,891	11,156	22,362	90,409
Brasilia.....	9,685	712	2,118	12,515
Central America San Jose.....	24,459	3,123	10,626	38,208
San Juan.....	48,459	18,393	28,241	95,093
Ceylon Colombo.....	3,864		1,423	5,287
Chile Santiago.....	26,332	6,153	20,370	52,855
China Peking.....	35,688	9,904	15,547	61,139
Colombia Bogota.....	42,328	11,516	19,181	73,025
Congo Kinshasa.....	21,607	6,965	18,286	46,858
Cuba Havana.....	36,369	15,722	31,115	83,206
Czechoslovakia Prague.....	21,748	5,689	10,971	38,408
Denmark Copenhagen.....	31,955	17,102	14,449	63,506
Eire Dublin.....	29,253	9,316	6,942	45,511
France Paris.....	139,032	75,225	55,785	270,042
Germany Bonn.....	92,678	25,887	43,632	162,197
Dusseldorf.....	82,789	36,283	39,867	158,939
Hamburg.....	75,755	25,828	25,303	126,886
Greece Athens.....	37,252	9,157	34,576	80,985
Guatemala, Guatemala City.....	38,426	8,753	41,766	88,945
Hong Kong.....	63,857	16,569	20,445	100,871
India New Delhi.....	54,702	12,723	31,060	98,485
Indonesia Djakarta.....	19,079	2,269	24,518	45,866
Iran Tehran.....	33,245	27,192	36,014	96,451
Israel Tel Aviv.....	42,212	8,412	23,994	74,618
Italy Milan.....	93,549	40,666	60,781	194,996
Rome.....	71,331	27,714	25,501	124,546
Ivory Coast Abidjan.....	49,240	14,467	19,590	83,297
Japan Tokyo.....	181,979	71,825	136,064	389,868
Kenya Nairobi.....	42,468	5,791	29,166	77,425
Lebanon Beirut.....	61,031	26,276	42,385	129,692
Malaysia Kuala Lumpur.....	36,815	10,108	19,327	66,250
Mexico, Mexico City.....	80,158	15,559	39,500	135,217
Netherlands The Hague.....	75,034	23,867	27,898	126,799
New Zealand Wellington.....	42,447	6,385	21,802	70,634
Nigeria Lagos.....	37,464	11,166	21,396	70,026
Norway Oslo.....	27,539	11,144	22,938	61,621
Pakistan Islamabad.....	14,733	1,684	4,995	21,412
Peru Lima.....	44,365	1,236	31,956	77,557
Phillippines Manilla.....	58,683	9,129	27,962	95,774
Poland Warsaw.....	21,216	6,660	7,463	35,339
Portugal Lisbon.....	21,404	7,344	5,788	34,536
Singapore.....	39,491	8,311	19,400	67,202
Spain Madrid.....	42,888	13,945	32,984	89,817
Sweden Stockholm.....	55,602	27,406	17,237	100,245
Switzerland Berne.....	58,480	31,668	23,346	113,494
Thailand Bangkok.....	36,846	16,074	26,991	79,911
Turkey Ankara.....	39,568	8,503	21,140	69,211

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE—Concluded

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS—Concluded

	Salaries	Allowances	Other Operating Expenses	Total Operating Expenses
	\$	\$	\$	\$
Union of South Africa Cape Town.....	27,764	5,533	9,476	42,773
Johannesburg.....	74,380	13,091	26,216	113,687
Union of Soviet Socialist Republics Moscow.....	49,466	31,326	39,157	119,949
United Arab Republic Cairo.....	22,972	7,113	21,546	51,631
United Kingdom Glasgow.....	26,515	5,668	12,200	44,383
London.....	230,498	75,381	86,101	391,980
United States of America				
Atlanta.....	38,647	12,142	22,024	72,813
Boston.....	92,230	24,331	38,917	155,478
Buffalo.....	55,428	15,777	22,851	94,056
Chicago.....	87,983	29,904	38,969	156,856
Cleveland.....	83,029	26,901	28,944	138,874
Dallas.....	76,766	16,349	30,118	123,233
Detroit.....	91,698	22,447	35,003	149,148
Los Angeles.....	93,894	30,282	36,164	160,340
Minneapolis.....	61,849	17,666	24,216	103,731
New Orleans.....	26,423	6,296	20,835	53,554
New York.....	148,348	55,837	26,661	230,846
Philadelphia.....	72,303	23,017	28,588	123,908
San Francisco.....	58,048	23,620	14,325	95,993
Seattle.....	58,076	17,003	19,395	94,474
United Nations Permanent Mission.....	151,674	10,566	18,673	180,913
Washington.....	8,149	60,597	87,246	155,992
Venezuela Caracas.....	76,778	30,988	40,396	148,162
West Indies Kingston.....	57,537	18,053	27,456	103,046
Port of Spain.....	70,961	9,892	19,645	100,498
Yugoslavia Belgrade.....	38,049	5,777	26,345	70,171
Total.....	5,940,351	1,518,093	2,794,876	10,253,320

NATIONAL HEALTH AND WELFARE

MEDICAL SERVICES PROGRAM STATEMENT OF EXPENDITURES FOR OPERATION AND MAINTENANCE OF HOSPITALS AND REVENUES FOR THE FISCAL YEAR 1972-73

	Rated bed capacity	Salaries wages and allowances	Medical and hospital supplies	Food	Utilities	Repairs of buildings and equipment	All other expend- itures	Total	Revenues received during the year
		\$	\$	\$	\$	\$	\$	\$	\$
Moose Factory, Moose Factory, Ont.....	115	747,874	21,463	106,121	184,075	8,207	663,382	1,731,122	2,027,290*
Sioux Lookout, Sioux Lookout, Ont.....	80	788,098	66,711	71,482	34,972	9,214	297,198	1,267,675	2,886,427*
Fisher River, Fisher River, Man.....	13	292,541	17,716	16,722	10,969	4,013	43,422	385,383	164,456
Norway House, Norway House, Man.....	42	541,747	43,473	35,084	71,581	22,055	104,066	818,006	363,477
North Battleford, North Battleford, Sask.....	48	397,023	26,209	25,009	11,824	2,241	69,911	532,217	411,325
Qu'Appelle, Fort Qu'Appelle, Sask.....	62	634,547	32,942	25,661	17,001	8,227	93,107	811,485	566,890
Blackfoot, Gleichen, Alta.....	17	199,749	15,208	10,298	7,226	3,829	21,470	257,780	80,298
Blood, Cardston, Alta.....	43	292,305	17,914	18,987	10,117	2,570	50,664	392,557	244,743
Charles Cammell, Edmonton, Alta.....	402	4,074,950	327,562	183,948	115,441	85,938	463,897	5,251,736	2,614,960
Mayo, Mayo, Y.T.....	14	141,921	2,846	5,847	13,656	2,076	19,379	185,725	148,117
Frobisher, Frobisher Bay, NWT.....	30	609,095	110,663	53,165	178,139	6,639	517,335	1,475,036	303,801
Inuvik, Inuvik, NWT.....	88	1,111,037	66,741	87,896	63,913	16,990	386,340	1,732,917	427,361
Whitehorse, Whitehorse, Y.T.....	120	1,389,922	174,815	57,080	94,691	5,402	285,417	2,007,327	1,379,125
	1,074	11,220,809	924,263	697,300	813,605	177,401	3,015,588	16,848,966	11,618,270

*Includes \$2,000,000 combined adjustment for prior years received from the Ontario Health Insurance Plan.

Miscellaneous Statements—Continued**PUBLIC WORKS****MARINE PROGRAM****A COMPARATIVE STATEMENT OF EXPENDITURES
FOR AND REVENUES FROM GRAVING DOCKS**

	Expenditures		Revenues	
	1972-73	1971-72	1972-73	1971-72
	\$	\$	\$	\$
Champlain Graving Dock—Lauzon, Quebec.....	402,675	303,377	171,652	143,934
Lorne Graving Dock—Lauzon, Quebec.....	175,273	199,907	33,642	52,243
Selkirk Repair Slip—Manitoba.....	1,489	3,885	3,705	3,148
Esquimalt, B.C. Graving Dock.....	435,019	408,267	417,424	294,065
TOTAL.....	1,014,456	915,436	626,423	493,390

MARINE PROGRAM**A COMPARATIVE STATEMENT OF EXPENDITURES
FOR LOCKS AND DAMS**

	1972-73	1971-72
	\$	\$
Quinze Dam, Quebec.....	43,924	5,512
French River Dam, Ontario.....	30,821	61,171
Latchford Dam, Ontario.....	2,863	322
Rideau Falls, Ontario.....	7,613	55,400
Temiskaming Dam, Ontario.....	54,510	56,962
Sub-Total "A".....	139,731	179,367
St. Andrews Lock and Dam, Manitoba.....	109,818	101,460
Okanagan Flood Control Projects.....	61,506	46,829
Generally.....	4,701	6,579
Sub-Total "B".....	176,025	154,868
Total "A" and "B".....	315,756	334,235

**TRANSPORTATION AND OTHER ENGINEERING
PROGRAM ADMINISTRATION, OPERATION AND
MAINTENANCE COSTS****A COMPARATIVE STATEMENT OF EXPENDITURES
FOR AND REVENUES FROM ROADS AND BRIDGES**

	1972-73	1971-72
	\$	\$
Burlington Canal Bridge.....	140,361	150,067
Kingston La Salle Causeway.....	95,872	54,170
New Westminster Bridge.....	312,075	232,327
Northwest Highway System.....	8,368,724	7,727,615
Generally.....	159,619	119,829
	9,076,651	8,284,008
<i>Less: Operating expenses of the New Westminster Bridge recoverable from the trust account which is credited with income from the operation of the bridge.....</i>	<i>312,075</i>	<i>232,327</i>
	8,764,576	8,051,681

Miscellaneous Statements—Continued

SOLICITOR GENERAL

EXPENDITURES AND REVENUES BY INSTITUTION

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	\$	\$	\$
Ottawa—Headquarters.....	3,393,005	69,044	1,686
Carlton Centre.....	85,009	14,790	693
Springhill Institution.....	3,111,485	132,124	108,641
Dorchester Penitentiary.....	4,380,568	333,725	189,419
Dorchester Farm Annex.....	224,082	1,697	
Blue Mountain Correctional Camp.....	212,697	10,300	47
Parr Town Centre.....	60,123	57	279
Quebec Regional Headquarters.....	1,158,636	158,475	301,770
Quebec Correctional Staff College.....	201,481	1,228	6,984
St. Hubert Community Correctional Centre.....	142,881	3,711	3,763
St. Vincent de Paul Penitentiary.....	2,912,525	27,022	63,837
Laval Minimum Security Institution.....	1,043,435	217,534	19,032
Psychiatric Centre—Ville de Laval.....	438,058	19,724	
Federal Training Centre.....	3,144,212	134,081	4,861
Leclerc Institution.....	3,739,501	293,854	41,410
Archambault Institution.....	4,343,109	193,355	53,177
Archambault Minimum Security Institution.....	218,353	1,804	
Quebec Regional Reception Centre.....	751,502	185,130	
Quebec Regional Medical Centre.....	43,088		
Cowansville Institution.....	3,394,786	251,184	7,428
Quebec Correctional Development Centre.....	1,269,426	28,635	39
Ontario Regional Headquarters.....	1,502,720	233,219	552,628
Ontario Correctional Staff College.....	223,429	8,686	464
Montgomery Community Correctional Centre.....	117,040	5,188	105
Kingston Pre-Release Hostel.....	26,296	14,634	
Hamilton Community Correctional Centre.....	34,630		
Kingston Penitentiary.....	2,318,066		447
Kingston Services Centre.....	433,599	28,026	524
Kingston Psychiatric Centre.....	413,219	28,804	628
Kingston Reception Centre.....	63,839	22,415	
Millhaven Institution.....	4,370,147	332,570	36,507
Millhaven Minimum Security Institution.....	168,560	19,210	
Prison for Women.....	1,070,902	29,664	237
Ontario Community Correctional Centre.....	809	33,172	
Collins Bay Institution.....	3,651,137	233,372	99,618
Collins Bay Farm Annex.....	214,779	3,713	
Landry Crossing Correctional Camp.....	355,848	60,543	770
Beaver Creek Correctional Camp.....	368,109	37,910	9,134
Joyceville Institution.....	3,283,885	369,314	37,286
Joyceville Farm Annex.....	236,164	1,740	
Warkworth Institution.....	3,099,562	432,502	33,409
Osborne Community Correctional Centre.....	141,110	70	348
Stony Mountain Institution.....	3,385,720	745,858	292,320
Stony Mountain Farm Annex.....	175,041	3,526	3,799
Saskatchewan Penitentiary.....	3,649,598	927,176	218,536
Saskatchewan Farm Annex.....	185,433	2,958	
Oskana Centre.....	59,850	13,953	580
Drumheller Institution.....	3,018,727	859,005	64,575
Drumheller 50 Man Unit.....		79,984	
Scarboro Centre.....	100,547	6,930	2,390
Grierson Centre.....	114,081	29,863	2,175
Western Regional Headquarters.....	628,506	58,620	3
Western Correctional Staff College.....	39,417		
West Georgia Community Correctional Centre.....	149,086	496	1,342
British Columbia 50 Man Unit.....	45,576	1,758	154
British Columbia Penitentiary.....	3,777,848	140,188	176,958
William Head Institution.....	903,158	276,164	30,000
Matsqui Administration Unit.....	1,130,747	101,814	130,575
Matsqui Male Unit.....	2,180,064	32,294	48
Matsqui Psychiatric Centre.....	1,268,742	388,179	
Mountain Prison Institution.....	892,684	67,113	286
Agassiz Correctional Work Camp.....	318,961	30,356	
Mission Maximum Security Institution.....		545	
Mission Minimum Security Institution.....		185,769	
Pacific Special Correctional Unit.....		46,783	
	78,385,598	7,971,558	2,498,912

Miscellaneous Statements—Continued

VETERANS AFFAIRS

WAR VETERANS ALLOWANCES AND CIVILIAN ALLOWANCES SCALE OF MAXIMUM MONTHLY ALLOWANCES AND MAXIMUM TOTAL ANNUAL INCOME AS AT MARCH 31, 1973

Class of recipient	Monthly Rate	Maximum total annual income (income including allowance)
	\$	\$
1. (a) Unmarried veteran without child or not residing with child.....	131 00	2,052 00
(b) Widow without child or not residing with child.....		
(c) Widower without child or not residing with child.....		
(d) Married veteran not residing with spouse, and without child or not residing with child.....		
(e) A person described in paragraph (a), (b), (c) or (d) who is blind within the meaning of the Blind Persons Act.....	131 00	2,224 32
2. Married veteran residing with spouse.....	217 61	3,451 32 total for veteran and spouse
3. (a) Unmarried veteran residing with child.....	217 61	3,451 32
(b) Widow residing with child.....		
(c) Widower residing with child.....		
(d) Married veteran not residing with spouse and residing with child.....		
(e) A person described in paragraphs (a), (b), (c) and (d) who is blind within the meaning of the Blind Persons Act.....	217 61	3,571 32
4. (a) Married veteran residing with spouse who is blind within the meaning of the Blind Persons Act.....	217 61	3,571 32 total for veteran and spouse
(b) Married veteran who is blind within the meaning of the Blind Persons Act and residing with spouse.....		
5. One orphan.....	74 70	1,184 40
6. Two orphans of one veteran.....	131 00 total for the two orphans	1,920 00 total for the two orphans
7. Three or more orphans of one veteran.....	176 47 total for the three or more orphans	2,441 64 total for the three or more orphans

Miscellaneous Statements—Continued**VETERANS AFFAIRS—Continued****Pensions for Disabilities and Death****Scale of Pensions for Disability as at March 31, 1973****PERCENTAGE OF DISABILITY—CLASS AND ANNUAL AMOUNT OF PENSION**

	Class Range Percentage	1 98-100 100	2 93-97 95	3 88-92 90	4 83-87 85	5 78-82 80
		\$	\$	\$	\$	\$
All ranks and ratings.....		3,793 44	3,603 84	3,414 12	3,224 52	3,034 80
Additional pension for married members of the forces.....		1,039 32	997 36	935 40	883 44	831 36
Additional pension for children—						
One child.....		493 68	468 96	444 24	419 64	394 92
Two children.....		857 52	814 56	771 72	728 88	685 92
Each additional child an additional.....		285 84	271 44	257 16	242 88	228 60

	Class Range Percentage	6 73-77 75	7 68-72 70	8 63-67 65	9 58-62 60	10 53-57 55
		\$	\$	\$	\$	\$
All ranks and ratings.....		2,845 08	2,655 48	2,465 76	2,276 16	2,086 44
Additional pension for married members of the forces.....		779 52	727 56	675 48	623 64	571 56
Additional pension for children—						
One child.....		370 32	345 60	320 88	296 16	271 44
Two children.....		643 08	600 12	557 28	514 56	471 60
Each additional child an additional.....		214 32	200 04	185 76	171 60	157 20

	Class Range Percentage	11 48-52 50	12 43-47 45	13 38-42 40	14 33-37 35	15 28-32 30
		\$	\$	\$	\$	\$
All ranks and ratings.....		1,896 84	1,707 12	1,517 40	1,327 68	1,137 96
Additional pension for married members of the forces.....		519 60	467 75	415 68	363 84	311 76
Additional pension for children—						
One child.....		246 84	222 24	197 52	172 80	148 08
Two children.....		428 76	385 80	342 96	300 14	257 16
Each additional child an additional.....		142 92	128 64	114 36	100 08	85 80

	Class Range Percentage	16 23-27 25	17 18-22 20	18 13-17 15	19 8-12 10	20 5-7 5
		\$	\$	\$	\$	\$
All ranks and ratings.....		948 36	758 64	569 04	379 32	189 72
Additional pension for married members of the forces.....		259 80	207 96	155 88	103 92	51 96
Additional pension for children—						
One child.....		123 36	98 64	74 16	49 44	24 72
Two children.....		214 32	171 60	128 64	85 80	42 84
Each additional child an additional.....		71 52	57 24	42 84	28 56	14 28

Class 21—Disabilities below 5 per cent—All ranks—A final payment not exceeding \$409 23

Miscellaneous Statements—Continued

VETERANS AFFAIRS—Continued

SCALE OF PENSION FOR DEATH

	Amount per annum			
	Widow	Dependent parent	Child or dependent brother or sister	Orphan child or orphan brother or sister
All Ranks and Ratings	\$	\$	\$	\$
All Ranks and Ratings.....	2,858 16	1,948 80*		
Pension for children or dependent brothers or sisters for all ranks—				
One child.....			493 68*	987 36*
Two children.....			857 52*	1,714 80*
Each additional child an additional.....			285 84*	571 56*

*Pensions awarded to parents or brothers and sisters may be less than these amounts in accordance with the provisions of this Act.

Miscellaneous Statements—Concluded**VETERANS AFFAIRS—Concluded****STATEMENT OF GROSS EXPENDITURES FOR OPERATION AND MAINTENANCE OF
DEPARTMENTAL HOSPITALS AND VETERANS HOMES FISCAL YEAR 1972-73**

	No. of Beds	Salaries and allowances	Transporta- tion and commu- nication	Medical services	Canadian corps of commis- sionnaires services
		\$	\$	\$	\$
<i>Active Treatment—</i>					
Camp Hill Hospital, Halifax.....	397	4,780,083	129,706	160,696	46,764
Lancaster Hospital, Saint John.....	300	2,981,971	110,843	44,071	56,555
Queen Mary Veterans Hospital, Montreal.....	400	7,483,659	146,189	898,376	78,840
Ste. Anne's Hospital, Ste. Anne de Bellevue.....	1,130	9,287,947	160,429	251,193	127,866
Westminster Hospital, London.....	1,150	9,812,867	100,113	196,513	210,176
Deer Lodge Hospital, Winnipeg.....	588	5,483,585	126,742	393,131	41,255
Colonel Belcher Hospital, Calgary.....	396	3,712,858	45,604	135,623	43,780
Shaughnessy Hospital, Vancouver.....	1,165	11,435,304	166,529	412,094	110,564
Veterans Hospital, Victoria.....	291	3,320,174	46,317	126,617	38,074
<i>Veterans Homes—</i>					
Rideau Veterans Home, Ottawa.....	140	1,193,053	47,339	62,932	57,062
Saskatoon Veterans Home, Saskatoon.....	75	448,677	23,678	3,036	12,123
Edmonton Veterans Home, Edmonton.....	149	923,009	46,062	14,178	20,326
Total.....	6,181	60,863,187	1,149,551	2,698,460	843,295

NOTE—The totals of the individual columns are less than those expenditures.

Purchased laundry and dry cleaning services	Other professional services	Purchased repair and upkeep	Materials and supplies							All other expenses	Total
			Food	Drugs	Medical and surgical supplies	Fuel	Public Utility services	Other supplies			
			\$	\$	\$	\$	\$	\$	\$		
181,866	221,387	90,818	236,115	191,708	222,468	87,140	62,900	278,013	114,192	6,803,856	
105	21,144	31,808	98,347	43,946	72,083	42,098	34,800	105,776	9,093	3,652,640	
136,191	462,739	141,935	257,345	441,620	447,975	93,203	50,200	420,983	21,317	11,080,572	
167	54,191	210,365	551,123	183,083	160,779	111,586	175,100	464,537	8,299	11,746,665	
122	123,806	182,213	482,298	258,056	214,045	172,186	83,063	407,787	18,348	12,261,593	
116,404	62,007	88,212	242,965	227,746	180,493	37,506	44,427	225,336	10,726	7,280,535	
115	91,356	78,468	193,842	123,067	105,034	25,138	36,074	156,916	6,904	4,754,779	
502	108,703	117,514	491,987	291,357	342,228	116,002	93,979	459,629	20,090	14,166,482	
93,160	100,107	15,181	135,370	121,403	92,231	5,684	22,455	103,768	4,032	4,224,573	
25,024	19,232	37,559	73,427	11,808	38,119	1,400	15,265	51,250	14,610	1,648,080	
6,068	7,062	3,224	33,228	6,976	15,137	3,975	14,048	15,342	4,449	597,023	
45,825	221,130	11,377	33	3,761	32,555		8,298	25,095	820	1,352,379	
605,549	1,492,864	1,008,674	2,796,080	1,904,531	1,923,147	695,918	640,609	2,714,432	232,880	79,569,117	

SECTION 37

1972-73
PUBLIC ACCOUNTS

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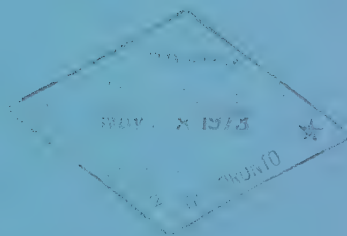
PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED
MARCH 31

1973

Financial Statements of
Crown Corporations



Prepared by the

RECEIVER GENERAL FOR CANADA



VOLUME III

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AIR CANADA

BALANCE SHEET AT DECEMBER 31

(Figures Shown in Thousands)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current			Current		
Cash and short term investments (Note 1)	\$ 40,911	\$ 34,890	Current portion of notes	\$ 528	\$
Notes and accounts receivable	66,105	59,573	Accounts payable and accrued liabilities	62,015	63,331
Spare parts, materials and supplies (Note 2)	25,683	24,646	Salaries and wages	22,859	19,727
Prepaid expenses	2,256	2,340	Unearned transportation revenue	23,534	16,827
Deferred income taxes	10,157	10,394	Interest and dividend payable	7,210	7,310
	145,112	131,843	Air travel plan deposits	1,901	1,901
				118,047	109,096
Investment in Associated Company—at cost	8,627	8,897	Notes and Debentures (Note 4)	640,114	631,602
Property and Equipment (Note 3)	662,107	639,432	Deferred Income Taxes	28,502	20,171
Deferred Charges—Unamortized	18,416	19,848	SHAREHOLDERS' EQUITY		
	\$834,262	\$800,020	Share Capital		
			Authorized 250,000 shares par value \$100 each		
			Issued and fully paid, 50,000 shares	5,000	5,000
			Retained earnings	42,599	34,151
				47,599	39,151
				\$834,262	\$800,020

Earl H. Orser, Vice President—Finance
February 26, 1973

STATEMENT OF INCOME AND RETAINED EARNINGS

(Figures Shown in Thousands)

	Year Ended December 31	
	1972	1971
Operating Revenues		
Passenger	\$475,702	\$410,407
Freight and express	60,361	53,405
Mail	16,159	16,677
Charter	22,185	19,550
Incidental services—net	8,855	8,302
	\$83,262	\$08,341
Operating Expenses		
Flying operations	121,648	107,661
Maintenance	86,848	80,834
Passenger service	65,980	54,371
Aircraft and traffic servicing	89,824	79,796
Sales and promotion	84,209	75,638
General and administrative	25,251	23,016
Depreciation and obsolescence	64,010	58,769
	537,770	480,085
Operating Income	45,492	28,256
Non-Operating Expenses (Income)		
Interest on debt	32,487	31,861
Interest capitalized	(2,712)	(3,868)
Loss/(gain) on disposal of assets	967	(527)
Non-operating income—net	(2,466)	(2,072)
	28,276	25,394
Net Income Before Deferred Income Taxes	17,216	2,862
Deferred Income Taxes	8,568	1,200
Net Income	8,648	1,662
Retained Earnings		
Balance at beginning of year	34,151	32,689
Dividend	(200)	(200)
Balance at end of year	\$ 42,599	\$ 34,151

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(Figures Shown in Thousands)

	Year Ended December 31	
	1972	1971
Source of Funds		
Net income	\$ 8,648	\$ 1,662
Add: Depreciation and amortization	63,083	57,353
Deferred income taxes (less current portion)	8,331	1,075
Funds from operation	80,062	60,090
Notes issued (less current portion)	8,512	84,000
Disposal of assets—net	857	293
	89,431	144,383
Application of Funds		
Property and equipment and progress payments	84,988	116,387
Deferred charges	195	3,708
Investment in associated company	(270)	489
Dividend	200	200
	85,113	120,784
Increase in Working Capital	\$ 4,318	\$ 23,599

NOTES TO FINANCIAL STATEMENTS

1. Cash and Short Term Investments

The company has entered into an agreement to acquire an interest in Wardair Canada Ltd. The completion of the transaction is subject to certain conditions including final approval by the regulatory authorities. Cash and short term investments include \$2.7 million held in escrow in connection with the agreement.

AIR CANADA—Concluded

2. Spare Parts, Materials and Supplies (\$000)

	1972	1971
Spare Parts—Cost	39,597	39,510
Accumulated obsolescence	18,002	18,749
	21,595	20,761
Materials and supplies—cost	4,088	3,885
	25,683	24,646

The corporation provides for the obsolescence of aircraft spare parts, less their estimated residual value, by charges to operating expenses over the service life of the related aircraft.

3. Property and Equipment (\$000)

	1972	1971
Cost		
Flight equipment and components	706,563	705,454
Ground equipment and facilities	221,485	177,644
	928,048	883,098
Accumulated depreciation	331,271	315,320
	596,777	567,778
Progress payments	65,330	71,654
	662,107	639,432

Depreciation is provided on a straight line basis to reduce the assets to estimated realizable value over their service lives which are subject to periodic review. During 1972 the service life of Boeing 747 aircraft was increased from 14 to 16 years and the annual depreciation provision decreased from 7.0% to 6.1% of cost. As a result, depreciation expense for 1972 was \$821,000 less than it would otherwise have been. During the year the company disposed of 14 turbo-prop aircraft. The result of the disposals and the write-down of retired turbo-prop equipment to estimated realizable value was a loss of \$1,759,000 which is included in Loss/(gain) on disposal of assets.

4. Notes and Debentures

	Maturity Date	Interest Rate (%)	Principal Amount (\$000)
Demand Notes		3.5	27,000
Six month revolving notes		3.9-4.1	227,371
Long term notes and debentures	1973	3.9-7.4	22,680
	1976	5.2	33,342
	1977	5.2-6.6	33,360
	1979	5.6-6.4	67,000
	1980	6.7-7.2	90,000
	1981	4.2-7.6	46,283
	1985	5.9	17,497
	1987	5.2	67,069
			631,602

Notes amounting to £3,861,000 issued in 1972 subject to equal semi-annual payment of principal plus interest at 5½% over 10 years 1973-1982

(less current portion)	8,512
	640,114

The notes and debentures totalling \$631,602,000 due to the Government of Canada and Canadian National Railway Company are customarily renewed as they mature.

Included in long term notes and debentures maturing in 1980 and 1981 is \$51,000,000 U.S., payable in U.S. funds which has been converted at the exchange rates prevailing at the dates of issue. Based on the exchange rate at December 31, 1972, the principal amount would be lower by \$3,783,000.

5. Commitments

Commitments for the acquisition of 12 aircraft and related spare engines at December 31, 1972, after deducting progress payments, amounted to approximately \$158,500,000. Subsequent to December 31, 1972, the corporation committed to purchase an additional Boeing 747 at an approximate cost of \$27,000,000. Financing arrangements have been made for \$30,825,000 of these amounts.

Anticipated delivery of aircraft is as follows:

	1973	1974
Douglas DC-9	2	
Lockheed L1011	6	4
Boeing 747	1	

Commitments for ground facilities and equipment amount to \$6,500,000.

There is a commitment to a supplier to use 100,000 hours of its services in each of the next three years; the cost of comparable services in 1972 was \$1,200,000.

Annual rental payments under long term leases in effect at December 31, 1972:

	(\$000)
Aircraft—2 L1011	2,364
Facilities	8,364
	10,728

6. Pensions

The corporation is retiring the unfunded liability of its pension plans by annual payments of \$2,096,900 as required by the Pension Benefits Standards Act. The present value of these amounts was \$23,000,000 at December 31, 1972.

The C.N.R. Financing and Guarantee, 1973, which would retroactively appoint auditors for Air Canada has yet to complete second reading in the House. In the absence of the passage of this legislation the Crown Corporation is unable to provide audited financial statements reporting on its 1972 operations. However, unaudited statements have been provided for publication in the Public Accounts.

ATLANTIC PILOTAGE AUTHORITY

(Established by the Pilotage Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

ASSETS		LIABILITIES	
Current assets:		Current liabilities:	
Cash	\$347,700	Accounts payable and accrued liabilities	\$203,850
Accounts receivable	198,991		
Prepaid expense	3,294	Proprietary equity of Canada:	
	<u>549,985</u>	Working capital vested pursuant to section 44 of the Act	88,291
Investments at cost (market value \$18,294)	18,500	Capital assets transferred or subsequently acquired from parliamentary appropriations	305,391
		Contribution in excess of deficit incurred	<u>276,344</u>
Capital assets:			670,026
transferred at cost less depreciation (\$190,104) thereon	\$296,828		
at cost	<u>35,198</u>		
	332,026		
Less: Accumulated depreciation	<u>26,635</u>		
	305,391		
	<u>\$873,876</u>		<u>\$873,876</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

A. D. LATTER
ChairmanD. T. HIMMELMAN
Member

I have examined the above Balance Sheet and the related Statement of Income and Expenditure and have reported thereon under date of March 30, 1973 to the Minister of Transport.

GEORGE LONG
Acting Auditor General of Canada

ATLANTIC PILOTAGE AUTHORITY—*Concluded*STATEMENT OF INCOME AND EXPENDITURE
FOR THE PERIOD FROM THE DATE OF INCEPTION
ON FEBRUARY 1, 1972 TO DECEMBER 31, 1972

AUDITOR GENERAL OF CANADA

Ottawa, March 30, 1973.

Income:	
Pilotage charges	\$1,369,216
Less: Payable to Canada (Note 2)	494,046
	<u>875,170</u>
Expenditure:	
Pilots' fees, salaries and benefits	992,951
Staff salaries and benefits	160,668
Pilot boats	506,498
Transportation and travel	70,769
Professional and special services	33,050
Depreciation	26,635
Rentals	16,562
Communication	13,325
Utilities, material and supplies	8,011
Repairs and maintenance	7,640
	<u>1,836,109</u>
Operating deficit	960,939
Less: Interest and other income	13,158
	<u>947,781</u>
Add: Acquisition of capital assets	35,198
Excess of expenditure over income (Deficit)	<u>\$ 982,979</u>
Excess of expenditure over income (Deficit) provided for by—	
Transport Vote 110b of 1971-72	\$ 171,664
Transport Vote 65 of 1972-73	1,033,000
Depreciation	26,635
Government departments which provided certain major services without charge	<u>28,024</u>
	1,259,323
Less: Contribution in excess of deficit incurred	276,344
	<u>\$ 982,979</u>

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Atlantic Pilotage Authority from the date of inception of the Authority, February 1, 1972, to December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Authority;
- (b) the financial statements of the Authority
 - (i) are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Authority's affairs as at the end of the period, and
 - (iii) in the case of the statement of income and expenditure, give a true and fair view of the income and expenditure of the Authority for the period; and
- (c) the transactions of the Authority that have come under my notice have been within the powers of the Authority under the Financial Administration Act and any other Act applicable to the Authority.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

- The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. Until the revenue from pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit is to be recovered from parliamentary appropriations provided for that purpose.
- Certain recoveries of pilotage and pilot boat charges for the period February 1 to December 31, 1972 were payable to Canada under the regulations in force.
- Expense includes remuneration of Members as Members \$12,075, and remuneration of Officers \$54,968. The Authority has seven Members and three Officers. One Officer is also a Member.

ATOMIC ENERGY OF CANADA LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current:			Current:		
Cash	\$ 431,059	\$ 422,432	Accounts payable	\$ 21,353,841	\$ 34,684,685
Deposit with Receiver General	1,000,000	3,000,000	Due to Canada—unexpended balance of appropriation	33,785	20,344
Short-term investments	500,000	1,500,000	Advance payments by customers	2,827,192	2,973,387
Accounts receivable	6,472,000	6,899,182	Contractors' holdbacks	625,030	1,222,701
Inventories:				<u>24,839,848</u>	<u>38,901,117</u>
Nuclear materials, at lower of cost or estimated realizable value	3,857,518	4,897,981	Loans by Canada to finance projects for:		
Commercial inventories, at cost, less provision for obsolescence	7,648,866	5,861,996	Nuclear Power Program	570,640,125	499,832,422
Maintenance and general supplies, at cost	1,270,266	1,251,783	Nelson River Transmission Line	196,218,685	168,203,175
	<u>12,776,650</u>	<u>12,011,760</u>		<u>766,858,810</u>	<u>668,035,597</u>
Total Current Assets	<u>21,179,709</u>	<u>23,833,374</u>	Contractors' Security Deposits (contra) ..		49,319
Contractors' Security Deposits (contra) ..		49,319	Unrealized Profit on Property and other Sales made on deferred payment terms ..	1,587,180	894,546
Heavy water preproduction costs	32,998,998	9,065,155	Shareholders' Equity:		
Other Receivables	14,398,601	10,741,456	Capital Stock:		
Investment in Pickering Generating Station under agreement with Hydro-Electric Power Commission of Ontario and Province of Ontario	135,532,750	145,388,652	Authorized—75,000 common shares of no par value		
Investment in Glace Bay Heavy Water Plant under agreement with Deuterium of Canada Limited and Province of Nova Scotia	21,896,700	2,957,296	Issued —54,000 common shares ..	15,000,000	15,000,000
Plant and Property, at cost	849,576,791	790,848,740	Retained Earnings	4,802,214	2,188,982
Less: Amounts written off under research program	242,339,812	238,139,846		<u>19,802,214</u>	<u>17,188,982</u>
	<u>607,236,979</u>	<u>552,708,894</u>			
Accumulated depreciation	20,155,685	19,674,585			
	<u>587,081,294</u>	<u>533,034,309</u>			
	<u>\$813,088,052</u>	<u>\$725,069,561</u>		<u>\$813,088,052</u>	<u>\$725,069,561</u>

Approved on behalf of the Board

J. L. GRAY
DirectorD. A. GOLDEN
Director

I have examined the above Balance Sheet and the related Statements of Income and Expense, Retained Earnings and Source and Application of Funds and have reported thereon under date of June 5, 1973 to the Minister of Energy, Mines and Resources.

GEORGE LONG
Acting Auditor General of Canada

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Research Program—		
Operating Expense:		
Chalk River Nuclear Laboratories	\$46,131,352	\$42,694,938
Whiteshell Nuclear Research Establish- ment	18,164,806	16,737,157
Power Projects Design and Development	26,273,160	27,464,491
Radiation Chemistry and Isotope Re- search	3,298,780	2,990,392
Head Office Administration	2,058,157	1,866,165
	<u>95,926,255</u>	<u>91,753,143</u>
Income:		
Gross income from engineering services, housing accommodation, hospitals, sales of steam, etc.	<u>23,462,040</u>	<u>23,358,794</u>
Excess of Expense over Income	<u>\$72,464,215</u>	<u>\$68,394,349</u>
Excess of Expense over Income provided for by parliamentary appropriation	\$72,464,215	\$70,611,656
Portion applicable to previous year recovered in 1971-72		(2,217,307)
	<u>\$72,464,215</u>	<u>\$68,394,349</u>
Capital Expenditure provided for by:		
Parliamentary appropriation	\$ 5,742,000	\$ 6,436,000
Retained earnings	635,302	515,056
	<u>\$ 6,377,302</u>	<u>\$ 6,951,056</u>
Commercial Operations—		
Income:		
Sales	\$10,730,274	\$10,091,553
Rentals and miscellaneous	166,701	244,138
	<u>10,896,975</u>	<u>10,335,691</u>
Expense:		
Cost of sales, etc.	6,775,477	6,264,972
Research and development	656,965	435,610
Selling	2,576,543	2,680,761
Administration	854,522	853,139
	<u>10,863,507</u>	<u>10,234,482</u>
Excess of Income over Expense credited to retained earnings	\$ 33,468	\$ 101,209

Note: Included in expense for 1973 are remuneration of directors as directors \$17,300, remuneration of officers \$366,000 and depreciation on plant and property not written off as research expense \$1,216,624. The Company has eleven directors and ten officers, one officer is also a director.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Balance as at April 1	\$2,188,982	\$1,594,432
Add:		
Net revenue arising from international agree- ments relating to Canadian heavy water moderated nuclear reactor systems	2,520,554	500,000
Revenue incidental to the operation of re- search facilities	428,260	298,346
Profit realized on disposal of plant and prop- erty	266,252	210,051
Excess of income over expense in commercial operations	<u>33,468</u>	<u>101,209</u>
	<u>5,437,516</u>	<u>2,704,038</u>
Deduct:		
Amount provided towards capital expenditure	635,302	515,056
Balance as at March 31	<u>\$4,802,214</u>	<u>\$2,188,982</u>

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Source of Funds		
Parliamentary appropriations in respect of—		
Loans	\$ 81,525,000	\$114,400,000
Research Program—operating	72,464,215	68,394,349
—capital	<u>5,742,000</u>	<u>6,436,000</u>
	<u>159,731,215</u>	<u>189,230,349</u>
Commercial operations—		
Excess of income over expenditure ...	33,468	101,209
Depreciation not requiring a current outlay of funds	1,216,624	1,205,244
Accrued interest on loans from Canada ..	23,651,820	22,332,548
Investments and other receivables	6,620,741	2,397,729
Proceeds from international agreements and disposal of plant and property ...	<u>3,215,066</u>	<u>1,008,397</u>
	<u>\$194,468,934</u>	<u>\$216,275,476</u>
Application of Funds		
Research Program—		
Operating expenditure	\$ 72,464,215	\$ 68,394,349
Capital expenditure	<u>6,377,302</u>	<u>6,951,056</u>
	<u>78,841,517</u>	<u>75,345,405</u>
Major Projects—		
Heavy water and power plants		
—capital expenditure	43,850,487	119,627,272
—preproduction costs	23,933,843	9,065,155
Power transmission line	<u>30,081,876</u>	<u>19,388,066</u>
	<u>97,866,206</u>	<u>148,080,493</u>
Repayment of loans from Canada	6,353,607	2,755,008
Decrease in current assets	(2,653,665)	(14,046,232)
Decrease in current liabilities	<u>14,061,269</u>	<u>4,140,802</u>
	<u>\$194,468,934</u>	<u>\$216,275,476</u>

ATOMIC ENERGY OF CANADA LIMITED—Continued

PLANT AND PROPERTY AS AT MARCH 31, 1973

	Cost	Amounts Written off under Research Program	Accumulated Provisions for Depreciation	Depreciated or Nominal Value
Research Facilities:				
Chalk River—				
Land and land services	\$ 4,336,035	\$ 4,336,034	\$	\$ 1
Buildings	33,528,143	33,528,143		
Machinery and equipment	51,072,938	51,072,938		
NRU reactor	66,632,879	56,278,751	10,354,128	
Construction in progress	2,138,328	2,138,328		
Whiteshell—				
Land and land services	4,643,870	4,643,870		
Buildings	17,458,965	17,458,965		
Machinery and equipment	16,409,319	16,409,319		
WR-1 reactor	18,619,646	18,619,646		
Construction in progress	314,346	314,346		
Rolphon—				
Nuclear Power Demonstration reactor	25,707,523	25,707,523		
	240,861,992	230,507,863	10,354,128	1
Douglas Point Generating Station	77,594,819			77,594,819
Gentilly Nuclear Power Station	90,187,854			90,187,854
Bruce Heavy Water Plant:				
Construction in progress	179,494,762			179,494,762
Bruce Auxiliary Steam Plant	23,217,434			23,217,434
Housing Projects:				
Deep River, Ontario	1,836,133		859,020	977,113
Pinawa, Manitoba	3,967,520		610,741	3,356,779
	5,803,653		1,469,761	4,333,892
Power Projects -Sheridan Park:				
Design Engineering Building	2,573,444		804,296	1,769,148
Development Laboratory	3,017,429	3,017,429		
Machinery and equipment	8,814,520	8,814,520		
	14,405,393	11,831,949	804,296	1,769,148
Nelson River Transmission Line:				
Construction in progress	200,315,685			200,315,685
Commercial Products—Ottawa:				
Land and land services	383,921			383,921
Buildings	11,792,082		3,502,437	8,289,645
Machinery and equipment	5,519,196		4,025,063	1,494,133
	17,695,199		7,527,500	10,167,699
	\$849,576,791	\$242,339,812	\$20,155,685	\$587,081,294

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 5, 1973.

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Atomic Energy of Canada Limited for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
 - (iv) in the case of the statement of source and application of funds, present fairly the source and application of the Company's funds for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

BANK OF CANADA

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

(thousands of dollars)

ASSETS	1972	1971	LIABILITIES	1972	1971
Deposits in foreign currencies:			Capital paid up	\$ 5,000	\$ 5,000
Pounds sterling and U.S.A. dollars	\$ 53,672	\$ 42,904	Rest fund	25,000	25,000
Other currencies	322	232	Notes in circulation	4,806,242	4,103,423
	53,994	43,136	Deposits:		
Cheques on other banks	395,886	306,802	Government of Canada	26,658	68,365
Advances to chartered and savings banks	1,900	2,000	Chartered banks	1,697,893	1,472,816
Accrued interest on investments	94,915	74,225	Other	52,280	43,964
Bills bought in open market, not including treasury bills, at cost		997		1,776,831	1,585,145
Investments — at amortized values:			Liabilities in foreign currencies:		
Treasury bills of Canada	932,110	885,232	Government of Canada	57,760	38,750
Other securities issued or guaranteed by Canada maturing within three years	2,053,310	1,769,770	Other	226	304
Other securities issued or guaranteed by Canada not maturing within three years	2,421,515	2,160,511		57,986	39,054
Debentures issued by Industrial Development Bank	527,109	457,874	Bank of Canada cheques outstanding	382,408	257,621
Securities issued by the United Kingdom and the United States of America	414,000	214,513	Other liabilities	2,857	3,538
Other securities	2,633	2,633			
	6,350,677	5,490,533			
Industrial Development Bank:					
Total issued share capital, at cost (note)	59,000	56,000			
Bank premises:					
Land, buildings and equipment					
Cost less accumulated depreciation	23,106	22,206			
Net balance of Government of Canada collections and payments in process of settlement	75,500	21,376			
Other assets	1,346	1,506			
	\$7,056,324	\$6,018,781		\$7,056,324	\$6,018,781

Note: The audited financial statements of the Industrial Development Bank as of September 30, 1972 show an equity of \$84,830,549 at which date the Bank of Canada's investment in the share capital was \$58,000,000.

G. K. BOUEY
Governor

A. ROUSSEAU
Chief Accountant

Ottawa, Canada, January 25, 1973.

Auditors' Report: We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1972 and the statement of income and expense for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at December 31, 1972 and the results of its operations for the year then ended.

G. PRÉFONTAINE, C.A.
of Séguin, Ménard, Patenaude, Préfontaine & Cie.

A. J. LITTLE, F.C.A.
of Clarkson, Gordon & Co.

BANK OF CANADA—Concluded

STATEMENT OF INCOME AND EXPENSE
YEAR ENDED DECEMBER 31, 1972

(with comparative figures for 1971)

(thousands of dollars)

	1972	1971
Income		
Revenue from investments and other income	\$330,981	\$292,583
Expense		
Salaries ⁽¹⁾	\$ 10,301	\$ 8,985
Contributions to pension and insurance funds	2,348	2,423
Other staff expenses ⁽²⁾	908	624
Directors' fees	27	29
Auditors' fees and expenses	124	124
Tax — municipal and business	1,767	1,579
Bank note costs	8,195	7,138
Data processing and computer costs	702	558
Maintenance of premises and equipment — net	1,674	2,260
Printing of publications	396	224
Other printing and stationery	333	301
Postage and express	325	316
Telecommunications	340	291
Travel and staff transfers	419	296
Interest on unclaimed balances	103	92
Other	496	466
	\$ 28,458	\$ 25,706
Depreciation of buildings and equipment	1,450	1,383
Net Income Paid to Receiver General for Canada	301,073	265,494
	\$330,981	\$292,583

(1) The number of staff averaged 1,169 in 1971 and 1,242 in 1972.

(2) Includes overtime pay, medical services and cafeteria expenses.

CANADA DEPOSIT INSURANCE CORPORATION

(Established by the Canada Deposit Insurance Corporation Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Cash and Short Term deposits	\$ 1,435,352	\$ 6,833,808	Accounts payable	\$ 14,581	\$ 40,217
Premiums and other receivables	5,048,387	1,944,734	Capital Stock:		
Payments to depositors guaranteed by Province (Note 1)	8,913,514	4,047,978	Authorized, issued and fully paid — Ten shares of \$1,000,000 each	10,000,000	10,000,000
Claims re insured deposit payments less provision for loss of \$2,000,000 (Note 2)	3,432,971	3,432,971	Deposit Insurance Fund:		
Investments at amortized cost:			Balance as at January 1	\$37,017,723	27,936,312
Canada bonds and treasury bills, (par value, \$35,901,000 market value, \$36,447,000)	35,837,170	23,749,386	Add:		
Acquired from member institutions			Premiums assessed for 1972 including \$1,032 for adjustments for prior years	9,998,849	9,081,411
Canada bonds	1,843,092	1,842,694	Balance as at December 31	47,016,572	37,017,723
Bonds of or guaranteed by Provinces	1,334,443	1,332,807	Accumulated Net Earnings:		
Bonds of municipalities	176,835	176,387	Balance as at January 1	6,973,027	4,601,591
Other bonds or debentures	1,120,497	1,136,408	Net income for the year per Statement of Income and Expense	2,984,991	2,371,436
(market value, \$4,064,000)	4,474,867	4,488,296		9,958,018	6,973,027
Mortgages	5,353,160	7,533,794	Dividend (Note 5)	493,750	
	45,665,197	35,771,476		9,464,268	6,973,027
			Less:		
			Accumulated provision for loss (Note 2)	2,000,000	2,000,000
			Balance as at December 31	7,464,268	4,973,027
				54,480,840	41,990,750
	\$64,495,421	\$52,030,967		\$64,495,421	\$52,030,967

The accompanying notes are an integral part of the financial statements.

Certified correct:

T. DAVIS
Secretary-Treasurer

Approved on behalf of the Board of Directors:

GÉRARD GINGRAS
ChairmanRICHARD HUMPHRYS
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of February 23, 1973 to the Minister of Finance.

A. M. HENDERSON
Auditor General of Canada

CANADA DEPOSIT INSURANCE CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA
Ottawa, February 23, 1973.

1. Payments to depositors at December 31, 1972 guaranteed by a Province, \$8,913,514, includes accrued interest of \$424,174. During the year \$5,161,449 was paid to persons having deposits that were insured by the Corporation with a member institution. Principal and interest repayments in 1972 from the member institution totalled \$666,905. The amount outstanding constitutes a claim against the assets of the member institution and is covered by an indemnity agreement with the Province concerned whereby payments to depositors plus interest will be repaid by the Province on or before December 31, 1974 subject to any amounts recovered from the member institution. It is estimated that a further \$2.2 million will be payable by the Corporation in the next two years, of which \$1.9 million will be paid in 1973.
2. Under the provisions of section 13 of the Canada Deposit Insurance Act the Corporation, by paying \$5,432,971, acquired all the rights and interest of the depositors as against a member institution which is in receivership. A loss on the realization of this asset is anticipated against which a provision of \$2,000,000 has been made.
3. Deposits insured by the Corporation, based on returns made by member institutions during 1972, totalled \$30.1 billion, comprising deposits of \$27.2 billion in federal institutions and \$2.9 billion in provincial institutions. Of the deposits insured in provincial institutions \$168.1 million was covered by a temporary indemnity agreement with the Province concerned.
4. The Corporation is designated a proprietary corporation in the Financial Administration Act and accordingly is subject to income tax. However, no provision for income tax has been made in the accounts as at December 31, 1972 as the Governor in Council has granted remission under section 17 of the Financial Administration Act of any income tax payable by the Corporation.
5. During the year 1972 the Board, in accordance with section 36 of the Act, declared and paid a dividend on its share capital to the Government of Canada in the amount of \$493,750.

THE HONOURABLE JOHN N. TURNER,
MINISTER OF FINANCE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canada Deposit Insurance Corporation for the year ended December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
*Auditor General of Canada.*STATEMENT OF INCOME AND EXPENSE FOR THE YEAR
ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Income—		
Return on investments	\$2,815,174	\$1,822,786
Interest on loans and advances	370,992	812,433
	<u>3,186,166</u>	<u>2,635,219</u>
Expense—		
Interest on advances from Canada		66,178
Inspection fees and expenses:		
Department of Insurance	\$65,293	49,376
Other	10,500	9,400
	75,793	
Salaries and employee benefits (including remuneration of the Chairman, \$17,500) ..	74,935	68,465
Legal fees		10,442
Mortgage administration fees	34,773	44,830
Rent	8,500	8,500
All other expenses	7,174	6,592
	<u>201,175</u>	<u>263,783</u>
Net Income (Note 4)	\$2,984,991	\$2,371,436

The accompanying notes are an integral part of the financial statements.

CANADIAN ARSENALS LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$ 260,371	\$ 241,850	Accounts payable and accrued liabilities	\$ 767,115	\$ 555,038
Short-term bank deposits	1,207,434	301,192	Advance payments by Department of National		
Investment in Canada and Provincial bonds, at			Defence in respect of production	976,699	976,699
market value		353,408	Employees' group insurance (contra)	58,484	25,133
Accounts receivable:				1,802,298	1,556,870
Department of National Defence \$ 247,583		167,325			
Department of Supply and			CAPITAL		
Services	69,045	74,890	Advances by Canada for working		
Other	204,274	66,289	capital	\$3,500,000	4,000,000
	520,902	308,504	Capital stock:		
Due from Canada	608,670	1,938,552	Authorized—1,000 shares of no		
Inventories at cost:			par value		
Material, work-in-process and			Issued—30 shares	30	30
finished products	2,322,516	2,132,798		3,500,030	4,000,030
Maintenance and general stores .	124,033	126,972			
	2,446,549	2,259,770			
Prepaid expense	9,129	14,241			
Deferred tooling and engineering costs	190,789	114,250			
Group insurance—interest bearing deposit					
(contra)	58,484	25,133			
	\$5,302,328	\$5,556,900		\$5,302,328	\$5,556,900

The accompanying notes are an integral part of the financial statements.

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 5, 1973 to the Minister of Supply and Services.

Approved on behalf of the Board:

A. R. BAILEY

Director

GEORGE LONG

Acting Auditor General of Canada.

J. S. GLASSFORD

Director

CANADIAN ARSENALS LIMITED—*Concluded*STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1973

AUDITOR GENERAL OF CANADA

Ottawa, June 5, 1973.

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Income:		
Sales	\$2,623,504	\$2,568,106
Miscellaneous	482,735	402,078
	<u>3,106,239</u>	<u>2,970,184</u>
Expense:		
Cost of sales	4,707,437	4,532,560
Administration:		
Officer's salaries	\$ 80,423	57,340
Salaries of senior personnel at operating divisions	57,101	72,346
Other administrative salaries	104,074	101,335
Miscellaneous	72,612	62,709
	<u>314,210</u>	<u>293,730</u>
	<u>5,021,647</u>	<u>4,826,290</u>
Excess of expense over income provided for by parliamentary appropriation (Note 2)	\$1,915,408	\$1,856,106

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. As at March 31, 1973, the Company was the custodian of and operated two Crown-owned plants, the total cost of which was \$32,750,711, comprising \$2,353,200 for land, \$14,112,962 for buildings and \$16,284,549 for machinery and equipment.
2. Supply and Services Vote 15 provided a total of \$2,234,000 for the program expenditure of the Company. The excess of expense over income for the year ended March 31, 1973, amounted to \$1,915,408 and capital expenditure amounted to \$193,262 for a total program requirement of \$2,108,670. An amount of \$1,500,000 was received on January 30, 1973 leaving a balance of \$608,670 due from Canada at the year-end which was received on April 4, 1973.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canadian Arsenals Limited for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

CANADIAN BROADCASTING CORPORATION

(Established by the Broadcasting Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current Assets:			Current Liabilities:		
Cash	\$ 2,113,692	\$ 3,404,214	Accounts payable and accrued liabilities (Note 5)	\$ 20,229,078	\$ 18,954,440
Accounts receivable	10,170,159	8,582,039	Loan repayments due	6,216,905	
Engineering and production supplies, at cost	3,009,352	2,754,849		26,445,983	18,954,440
Programs completed and in process of production	11,502,764	11,016,854	Equity of Canada:		
Film and script rights	4,741,246	3,534,374	Loans to finance the acquisition of capital assets, repayable in 1974-93 at interest rates varying from 5 1/4% to 8 1/2% (Note 6)	151,263,314	137,480,219
Prepaid rent, insurance and other items	1,033,448	1,088,397	Proprietor's Equity Account — per statement attached	1,759,602	9,041,222
Total current assets	32,570,661	30,380,727	Surplus — per statement attached	15,682,272	12,533,373
Deferred charge (Note 2)		472,978		168,705,188	159,054,814
Investments in subsidiary companies, at cost less amounts written off (Notes 1 and 3)	1,998,104	1,600,000			
Capital Assets, at cost: (Note 4)					
Land and buildings	106,941,514	101,207,681			
Technical equipment	147,680,750	126,938,708			
Furnishings and equipment	8,424,689	7,182,608			
Other	2,813,811	2,876,162			
	265,860,764	238,205,159			
Less: Accumulated depreciation	105,278,358	92,649,610			
	160,582,406	145,555,549			
	\$195,151,171	\$178,009,254		\$195,151,171	\$178,009,254

The accompanying notes are an integral part of the financial statements.

Certified correct:

V. F. DAVIES
Vice-President, Finance

Approved on behalf of the Board of Directors:

LAURENT PICARD
DirectorYVES J. MENARD
Director

I have examined the above Balance Sheet and the related Statements of Operations and Source and Application of Funds and have reported thereon under date of June 21, 1973 to the Corporation and to the Secretary of State.

GEORGE LONG
Acting Auditor General of Canada

CANADIAN BROADCASTING CORPORATION—Continued

STATEMENT OF OPERATIONS FOR THE
YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Expense:		
Cost of Production and Distribution:		
Programs	\$162,844,995	\$146,883,939
Network distribution	19,475,316	18,043,706
Station transmission	13,399,682	11,710,617
Payments to private stations	5,324,008	5,504,070
Commissions to agencies and networks	6,018,307	5,653,226
	<u>207,062,308</u>	<u>187,795,558</u>
Operational supervision and services:		
Programs	7,697,057	6,379,837
Administration	11,151,355	10,046,298
General	3,700,249	3,398,890
	<u>22,548,661</u>	<u>19,825,025</u>
External services	5,886,311	4,916,587
Emergency broadcasting	212,343	194,790
	<u>235,709,623</u>	<u>212,731,960</u>
Selling and General Administration:		
Selling expense	4,786,652	4,058,153
Engineering and development	1,990,477	2,093,909
Management and central services	10,703,600	9,911,259
	<u>17,480,729</u>	<u>16,063,321</u>
Interest on loans to finance the acquisition of capital assets	9,844,501	8,422,640
	<u>263,034,853</u>	<u>237,217,921</u>
Income:		
Advertising revenue – gross	52,919,335	49,424,564
Interest on investments	395,382	308,266
Miscellaneous	1,686,033	1,236,788
	<u>55,000,750</u>	<u>50,969,618</u>
Net Cost of Operations	<u>\$208,034,103</u>	<u>\$186,248,303</u>

The accompanying notes are an integral part of the financial statements.

SUMMARY OF FUNDS PROVIDED TO DISCHARGE
NET COST OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1973

Payments for operating expenditures in providing a broadcasting service authorized by Appropriation Act No. 3, 1972, 1972, c.15		\$207,000,000
Less:		
Reduction in payments as per letter from Secretary of the Treasury Board dated September 14, 1972	\$ 2,000,000	
Amount required for repayment of loans by Canada	8,216,905	
		<u>10,216,905</u>
Net funds received for operating requirements		<u>196,783,095</u>
Net cost of operations	208,034,103	
Less: Depreciation and amortization included as an operating cost, not recoverable from parliamentary payment	14,399,907	
Net funds expended for operations		<u>193,634,196</u>
Funds received in excess of operating expenditures transferred to Surplus		\$ 3,148,899

The accompanying notes are an integral part of the financial statements.

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1973

Balance as at April 1, 1972	\$ 9,041,222
Add: Amount included for repayment of loans by Canada in parliamentary appropriation for operating expenditures in providing a broadcasting service	8,216,905
	<u>17,258,127</u>
Deduct:	
Depreciation and amortization, included as an operating cost, not recoverable from parliamentary payment	\$14,399,907
Amortization of Deferred Charge and Investments in subsidiary companies	1,070,600
Net loss on disposal of capital assets	28,018
	<u>15,498,525</u>
Balance as at March 31, 1973	\$ 1,759,602

The accompanying notes are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—Continued

STATEMENT OF SURPLUS FOR THE YEAR
ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Balance as at April 1	\$12,533,373	\$13,015,519
Add: Funds received in excess of operating expenditures to provide a broadcasting service	3,148,899	
	15,682,272	13,015,519
Deduct: Operating expenditures in excess of funds received to provide a broadcasting service		482,146
Balance as at March 31	\$15,682,272	\$12,533,373

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
SOURCE OF FUNDS		
Parliamentary appropriations		
Payment for operating expenditures	\$205,000,000	\$181,000,000
Loans for capital expenditures	22,000,000	33,040,000
	227,000,000	214,040,000
Operating Income	55,000,750	50,969,618
Items not requiring a current outlay of funds		
Depreciation and amortization	14,399,907	11,331,062
Proceeds from sale of assets	50,299	475,299
Decrease in working capital	5,301,609	
	301,752,565	276,815,979
APPLICATION OF FUNDS		
Operating expense	263,034,853	237,217,921
Additions to Capital Assets	29,505,081	24,601,575
Reduction in Capital Loans	8,216,905	6,564,905
Investments in subsidiary companies	995,726	
Increase in working capital		8,431,578
	\$301,752,565	\$276,815,979

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Non-consolidation of subsidiary companies

The Corporation acquired all the outstanding shares of La Cie de Radiodiffusion de Matane Ltée on August 31, 1972 and Radio Saint-Boniface Limitée on March 31, 1973, which are their respective year-ends. The accounts of these two subsidiaries have not been consolidated as neither had a full year of operation since acquisition and both companies are expected to be wound up and their operations integrated with those of the Corporation

in the ensuing year. The accounts of the other subsidiary, St. Clair River Broadcasting Limited, have been excluded because the investment of the subsidiary is a minority interest in a partnership to which reference is made in note 3.

2. Amortization of deferred charge

The amount of \$472,978, shown on the Balance Sheet at March 31, 1972 as a deferred charge representing the balance of the excess of the purchase price over the valuation of the assets of a station acquired in 1970, was fully amortized.

3. Investments in subsidiary companies
St. Clair River Broadcasting Limited

The Corporation's investment in a wholly-owned subsidiary Company, shown at a cost of \$1,600,000, is the outstanding capital stock of St. Clair River Broadcasting Limited exclusive of five qualifying shares. The subsidiary holds a 25% share in a partnership with Baton Broadcasting Limited (now CFTO-TV Limited) which operates Station CKLW-TV, Windsor, Ontario, originally purchased for U.S. \$5,000,000. Under the partnership agreement, St. Clair River Broadcasting Limited has an obligation to purchase its partner's share of the partnership on May 31, 1975 at his cost plus interest, but may at any time prior to that date purchase the entire partnership interest of CFTO-TV Limited.

The partnership acquired Station CKLW-TV with each partner contributing in cash, one quarter of the purchase price, U.S. \$1,250,000. The remaining half of the purchase price was met by notes of Baton Broadcasting Limited (now CFTO-TV Limited) amounting to U.S. \$2,500,000 maturing on May 31, 1975 and bearing interest at 9% per annum compounded annually. Under the partnership agreement St. Clair River Broadcasting Limited is to pay the interest on the notes.

The operation of St. Clair River Broadcasting Limited for the year ended March 31, 1973 resulted in a net loss of \$486,434 which included \$339,741 as its 25% share of the \$1,358,964 operating loss of Station CKLW-TV for the year ended March 31, 1973 bringing the accumulated losses of Station CKLW-TV to \$6,231,797 at that date. The cumulative deficit of St. Clair River Broadcasting Limited to March 31, 1973 amounted to \$1,890,469, thus reducing the equity of the Corporation's investment in the subsidiary company as shown in the Balance Sheet to a deficiency of \$290,469. The loss of \$1,890,469 has not been provided for in the accounts of the Corporation.

La Cie de Radiodiffusion de Matane Ltée and
Radio Saint-Boniface Limitée

These two companies were acquired during the year at a cost of \$724,998 and \$270,728 respectively. An amount of \$597,622 representing the excess of the purchase price over the net book value of their assets was written off. This amount was made up of \$391,200 in the case of the former company and \$206,422 in the case of the latter.

4. Capital Assets

Capital assets in the amount of \$265,861,000 include the sum of \$81,454,000 expended during the last fourteen years in connection with the planned consolidation of facilities. The present estimate of the future cost of consolidation of facilities for the Corporation (Montreal, Ottawa, Toronto, Regina, Edmonton and Vancouver) is \$141,500,000 of which, subject to the provision of funds by Parliament for the purpose, approximately \$14,800,000 will be expended during the year ending March 31, 1974 and \$126,700,000 during subsequent years.

CANADIAN BROADCASTING CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 21, 1973.

5. Accounts payable and accrued liabilities

Amounts due to contractors and suppliers for work done or goods used in day-to-day operations of the Corporation	\$ 7,664,000
Amounts due to contractors and suppliers for work done or goods used in the acquisition of capital assets	3,790,000
Payroll expense	2,276,000
Payroll deductions for March 1973 covering income tax, pension and social benefit plans (including employer contributions) Canada bonds, union and other voluntary deductions	5,969,000
Amounts due to private station affiliates for network broadcasting under affiliation agreements	530,000
Total	<u>\$20,229,000</u>

6. Loans for capital expenditures

The Corporation receives funds for capital expenditures by way of interest-bearing loans from Canada. Repayments of principal are extended over a twenty-year period with payments of principal and interest being made annually. On March 31, 1974, the Corporation will pay the sum of \$9,316,900 with respect to the principal of such loans.

7. CBC Pension Plan

An actuarial review of the CBC Pension Plan was made as at October 31, 1972 which took into consideration a 1972 amendment to the plan providing for a 2% escalation of pensions to meet the continuing rise in the cost of living. This review showed an unfunded liability for past service costs of \$37,092,000 largely attributable to the 2% escalation amendment. Of this unfunded liability \$27,263,000 will be funded by the year 1992 and the balance by the year 2020 under the terms of the Pension Benefits Standards Act.

8. Remuneration of Directors and Officers

The aggregate remuneration paid by the Corporation during the fiscal year ended March 31, 1973 to its fifteen Directors and three Officers of whom one is also a Director was \$15,000 and \$140,500 respectively.

TO: THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE JAMES HUGH FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the accounts and financial statements of the Canadian Broadcasting Corporation for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 46 of the Broadcasting Act and of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of accounts have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Corporation for the financial year, and
 - (iv) in the case of the statement of source and application of funds, present fairly the source and application of the Corporation's funds for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Broadcasting Act, the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

CANADIAN COMMERCIAL CORPORATION

(Established by the Canadian Commercial Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$ 19,967,973	\$ 24,581,472	Accounts payable	\$ 32,505,978	\$ 27,039,932
Accounts receivable	35,771,665	31,872,699	Due to the Receiver General of Canada ...	125,037	38,053
Advances to suppliers	10,818,279	653,902	Due to the Defence Production Revolving Fund	3,158,168	
Progress payments to suppliers	90,772,179	137,820,955	Advances from customers	21,895,337	16,717,521
Loans to suppliers	239,653	202,955	Progress payments received or receivable from customers	89,984,465	136,375,496
Contract cost over-run under negotiation for recovery (Note 1)	2,801,128			<u>147,668,985</u>	<u>180,171,002</u>
			Proprietary Equity of Canada:		
			Funds provided under authority of the Canadian Commercial Corporation Act:		
			Advances, section 8(1) ...	\$10,000,000	10,000,000
			Loans, interest-bearing, section 8(2)	3,300,000	5,500,000
				<u>13,300,000</u>	
			Less: Provision for settlement of action for infringement of patents ..	<u>307,535</u>	
				12,992,465	15,500,000
			Unrealized loss on US exchange	(515,573)	(763,879)
			Reserve for contingencies:		
			Balance at beginning of year	224,860	
			Recovered from income	<u>140</u>	
			Balance at end of year	<u>225,000</u>	<u>224,860</u>
				<u>12,701,892</u>	<u>14,960,981</u>
	<u>\$160,370,877</u>	<u>\$195,131,983</u>		<u>\$160,370,877</u>	<u>\$195,131,983</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

E. KENNEDY
Comptroller

Approved:

A. R. BAILEY
DirectorJ. S. GLASSFORD
Director

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 29, 1973 to the Minister of Supply and Services.

GEORGE LONG
Acting Auditor General of Canada.

CANADIAN COMMERCIAL CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

1. A large contract negotiated on a ceiling price basis with a foreign government resulted in a net cost over-run of \$2,801,128 which was paid on behalf of the Corporation by the Defence Production Revolving Fund. The Crown is negotiating with the aircraft designer who was partially responsible for the cost over-run, for recovery of a portion of these costs.
2. On the basis of letters of intent from a foreign government the Corporation has arranged with the supplier to proceed with the manufacture of materiel. Under this arrangement the Corporation will be liable for 85% of the costs incurred (up to a maximum of \$4 million) should the foreign government terminate the program before issuance of the formal contract by March 31, 1974.
3. US dollars included in the accounts were converted into Canadian dollars at the rate of exchange prevailing on March 31.

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
EXPENSE—		
Estimated cost of administrative services	\$5,746,000	\$5,479,000
Loss on US exchange	260,963	
	<u>6,006,963</u>	<u>5,479,000</u>
Settlement of action for infringement of patents	307,535	
	<u>6,314,498</u>	<u>5,479,000</u>
INCOME—		
Interest earned on:		
Investments	356,552	338,143
Special progress payments to suppliers	79,298	27,839
	<u>435,850</u>	<u>365,982</u>
Less: Interest on loans from Canada Bank charges, etc.	309,068	326,563
	<u>1,745</u>	<u>1,366</u>
	<u>310,813</u>	<u>327,929</u>
	<u>125,037</u>	<u>38,053</u>
Estimated net cost of operations	<u>\$6,189,461</u>	<u>\$5,440,947</u>
Estimated net cost of operations— provided for by:		
Department of Supply and Services Vote 20	\$4,177,963	\$3,708,000
Less: Net income payable to the Receiver General	<u>125,037</u>	<u>38,053</u>
	<u>4,052,926</u>	<u>3,669,947</u>
Government departments which provided major services without charge	1,829,000	1,771,000
	<u>5,881,926</u>	<u>5,440,947</u>
to be recovered from future parliamentary appropriations	307,535	
	<u>\$6,189,461</u>	<u>\$5,440,947</u>

CANADIAN COMMERCIAL CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 29, 1973

THE HONOURABLE J. P. GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Canadian Commercial Corporation as at March 31, 1973 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Loans to Suppliers includes a working capital loan of \$200,000 plus accrued interest of \$19,000 with respect to a completed contract. The Corporation is seeking authority from the Treasury Board to increase this loan to \$320,000 for an indefinite period in order to assist the supplier in meeting his obligations to sub-contractors. Because of financial difficulties being encountered by the supplier there is some doubt as to the collectability of the loan.

Note 1 to the Statements refers to a net cost over-run of \$2,801,128 on a large ceiling price contract with a foreign government. In our opinion the cost over-run on this contract was \$5,524,812 because the following recoveries, totalling \$2,723,684, which were used to reduce the cost over-run should have been remitted to the Receiver General as revenue of Canada:

- (a) \$1,728,038—an additional interest payment by the foreign government for Canadian government financing of suppliers during certain periods of the production contract. These financing costs had not been included in the production contract costs.
- (b) \$411,464—extra administrative services provided to the foreign government in previous years under a separate contract. These services consisted of salaries, travel and computer costs originally charged to an appropriation.
- (c) \$584,182—excess of insurance proceeds over the amount paid to the Department of National Defence with respect to a Crown-owned aircraft which crashed while on loan to the foreign government.

Advances from customers include a net amount of \$9,732,871 relating to the sale of aircraft to a foreign government on behalf of the Department of National Defence. To March 31, 1973 receipts totalled \$33,952,751 comprising \$30,701,880 received in partial payment for the sale of the aircraft, \$1,990,242 as sales tax rebate and \$1,260,629 in interest earned on these funds which have been invested by the Corporation. Of the total received, \$24,219,880 has been used by the Department, through the Canadian Commercial Corporation, to make progress payments for the acquisition of other aircraft and related materiel and services. In our opinion the amounts received in respect of the sale, the sales tax rebate and interest earned should have been paid into the Consolidated Revenue Fund.

The working capital of the Corporation includes US \$7,267,250. The decline in the value of the United States dollar since 1970-71 has resulted in an exchange loss of \$515,573 and the Crown's working capital advances to the Corporation of \$13,300,000 are

therefore impaired by this amount. Since the Corporation's operating costs are provided for by parliamentary appropriations, we are of the opinion that an appropriation should be sought to cover this loss.

In compliance with the requirements of section 77 of the Financial Administration Act I report that, subject to the foregoing, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations give a true and fair view of the operations of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

CANADIAN DAIRY COMMISSION

(Established by the Canadian Dairy Commission Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Deposit with the Receiver General	\$20,255,234	\$18,856,577	Subsidies payable to producers of manufacturing milk and cream	\$14,935,693	\$15,245,014
Accounts receivable	6,110,911	495,931	Subsidies payable to exporters of surplus dairy products	88,908	41,121
Receivable from provincial milk marketing boards relating to levies on producers with respect to market quotas	1,252,792	1,083,630	Accounts payable	659,040	247,683
Inventories, at lower of cost or estimated market value			Equity of Canada		
Butter	1,916,218	4,167,900	Loans under section 16 of the Act including accrued interest	18,049,697	
Skim milk powder	15,949,612		Surplus per statement of surplus	11,751,429	9,070,220
				29,801,126	9,070,220
	\$45,484,767	\$24,604,038		\$45,484,767	\$24,604,038

Approved on behalf of the Commission

S. C. BARRY
ChairmanJ. THIBAudeau
Vice-Chairman

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 25, 1973 to the Minister of Agriculture.

GEORGE LONG
Acting Auditor General of Canada

CANADIAN DAIRY COMMISSION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Dairy price support program		
Subsidies (gross) to producers of manufacturing milk and cream (net after holdbacks, \$100,774,839; 1972—\$22,916,525)	\$101,088,049	\$100,694,550
Subsidies on disposal of surplus dairy products		
Skim milk powder .. \$ 9,515,566		4,401,610
Cheese	94,763	(53,268)
Butter		72,640
Evaporated milk and dry whole milk		28,270
Skim milk diverted to production of casein rather than milk powder	661,433	2,906,516
	<u>10,271,762</u>	<u>7,355,768</u>
Deduct:		
Holdbacks from producers' subsidies	313,210	778,025
Levies on producers with respect to market quotas ...	8,079,413	7,739,663
	<u>8,392,623</u>	<u>8,517,688</u>
	1,879,139	(1,161,920)
Net cost of marketing operations (Schedule A)	1,728,665	1,788,812
Cost of products damaged or lost in storage, less salvage value		68,540
Miscellaneous expense	22,938	24,390
Cost of program	104,718,791	101,414,372
Administrative expense (Schedule B)	1,164,724	1,025,924
Total expenditure	<u>\$105,883,515</u>	<u>\$102,440,296</u>
Total expenditure provided for by Agricultural Stabilization Board for the purpose of stabilizing the price of dairy products—Agriculture Vote 15	\$107,400,000	\$109,000,000
Agriculture Vote 30	655,724	534,924
Government departments which provide certain services without charge	509,000	491,000
	<u>108,564,724</u>	<u>110,025,924</u>
Funds received from Agricultural Stabilization Board—Agriculture Vote 15—in excess of requirements for current year's operations	2,681,209	7,585,628
	<u>\$105,883,515</u>	<u>\$102,440,296</u>

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Surplus at beginning of year	\$ 9,070,220	\$1,484,592
Add:		
Funds received from Agricultural Stabilization Board—Agriculture Vote 15—in excess of requirements for current year's operations	2,681,209	7,585,628
Surplus at end of year	<u>\$11,751,429</u>	<u>\$9,070,220</u>

CANADIAN DAIRY COMMISSION—Concluded

SCHEDULE OF MARKETING OPERATIONS FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	Butter	Skim milk powder	Total	1973	1972
Sales	\$55,769,688	\$34,695,293	\$90,464,981		\$79,313,574
Portion of levies on, and holdbacks from, producers applicable to surplus products sold		6,959,950	6,959,950		4,189,536
	55,769,688	41,655,243	97,424,931		83,503,110
	52,382,257	41,188,412	93,570,669		81,059,857
Cost of products sold					
	3,387,431	466,831	3,854,262		2,443,253
Gross profit					
Expense					
Storage	725,212	813,406	1,538,618		1,280,177
Freight	908,901	724,976	1,633,877		1,347,814
Handling	95,346	208,213	303,559		159,027
Miscellaneous	10,131	167,360	177,491		104,408
	1,739,590	1,913,955	3,653,545		2,891,426
	\$ 1,647,841	\$(1,447,124)	200,717		448,173
Interest on loans			1,929,382		1,340,639
Net cost of marketing operations				\$1,728,665	\$ 1,788,812

SCHEDULE OF ADMINISTRATIVE EXPENSE
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Remuneration of Members of the Commission ...	\$ 101,766	\$ 78,438
Employee salaries and benefits	339,692	307,978
Data processing services	451,000	438,000
Cheque issue services	58,000	53,000
Rent	44,723	42,763
Consultative Committee expense	18,056	15,107
Internal audit service	80,000	39,000
Office expense	30,548	23,437
Communications	12,423	14,393
Travel	28,516	13,808
	\$1,164,724	\$1,025,924

AUDITOR GENERAL OF CANADA
Ottawa, July 25, 1973.THE HONOURABLE EUGENE F. WHELAN,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Canadian Dairy Commission for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Commission for the financial year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

CANADIAN FILM DEVELOPMENT CORPORATION
(Established by the Canadian Film Development Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current			Current		
Cash	\$	\$ 3,487	Accounts payable	\$ 1,407	\$ 466
Due from Canada in respect of operating expense for the year	1,407	466	Proprietary equity of Canada		
Accounts receivable	60,403	16,515	Per Exhibit A	5,301,984	4,056,753
Prepaid expense	1,799	5,197			
	<u>63,609</u>	<u>25,665</u>			
Amounts invested in Canadian feature film productions, at cost, less amounts written off (Note 1)					
Films in production	\$3,310,351	3,287,312			
Films in distribution	3,710,474	1,553,576			
	<u>7,020,825</u>	<u>4,840,888</u>			
Less: Allowance for loss	1,800,000	830,000			
	<u>5,220,825</u>	<u>4,010,888</u>			
Furniture and fixtures at cost ..	37,853	36,709			
Less: Accumulated depreciation	18,896	16,043			
	<u>18,957</u>	<u>20,666</u>			
	<u>\$5,303,391</u>	<u>\$4,057,219</u>		<u>\$5,303,391</u>	<u>\$4,057,219</u>

The accompanying notes are an integral part of the financial statements.

Certified correct
 MICHAEL SPENCER
Executive Director

Approved
 GRATIEN GÉLINAS
Chairman

I have examined the above Balance Sheet and the related Statement of Expense and have reported thereon under date of June 29, 1973 to the Canadian Film Development Corporation and the Secretary of State of Canada.

GEORGE LONG
Acting Auditor General of Canada

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

EXHIBIT A

STATEMENT OF PROPRIETARY EQUITY
FOR THE YEAR ENDED MARCH 31, 1973

Advances for investment in Canadian feature film production:	
Balance at beginning of year	\$3,866,278
Withdrawn from statutory appropriation and invested during year	\$3,317,360
Proceeds from investments reinvested—contra	339,745
	<u>3,657,105</u>
<i>Less:</i>	
Loss on investments included in expense for year	\$2,078,974
Cash received from investments (including principal repayments of \$326,971) —contra	339,745
	<u>2,418,719</u>
Withdrawn from statutory appropriation and invested (net increase in advances)	1,238,386
Balance at end of year	<u>5,104,664</u>
Sundry assets financed by statutory appropriation:	
Balance at beginning of year	29,618
<i>Less:</i>	
Depreciation	4,696
Sundry adjustments	413
	<u>5,109</u>
Balance at end of year	<u>24,509</u>
Accumulated income from investments:	
Balance at beginning of year	160,857
Income earned during year	11,954
Balance at end of year	<u>172,811</u>
Proprietary Equity at end of year	<u>\$5,301,984</u>

EXHIBIT B

STATEMENT OF POSITION OF STATUTORY APPROPRIATION
FOR THE YEAR ENDED MARCH 31, 1973

Balance available at beginning of year	\$12,682,565
Paid during year for purposes of:	
Additions to assets—	
Investment in Canadian feature film production (net)—Exhibit A	\$1,238,386
<i>Less:</i> Sundry adjustments	413
	<u>1,237,973</u>
Operations—	
Loss on investments	2,078,974
Administration	369,361
Grants to film makers and film technicians resident in Canada	106,625
Cannes Festival	29,848
	<u>2,584,808</u>
Balance at end of year	<u>\$8,859,784</u>

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1973

1. Amounts invested in Canadian feature film productions, at cost, less amounts written off

During the year there was an investment write-off of \$1,108,974 of which \$830,000 was provided for in the previous

year for a net write-off in the year of \$278,974. In addition \$1,800,000 has been provided for amounts invested in 59 films that may not be recovered because of lack of significant bookings. The amount written off during the year comprises \$309,554 in respect of 9 investments reduced to the nominal value of one dollar each, \$799,420 for 33 investments reduced to 40% of their recorded value (i.e. the amount originally invested less any previous write-offs).

2. Future commitments

As at March 31, 1973, the Corporation:

- (a) was committed to invest \$589,943 in future Canadian feature film production, and
- (b) had agreed in principle to invest \$1,318,500 in future Canadian feature film productions subject to certain conditions being met by the applicants.

3. Remuneration of members and officers

Expense for the year includes remuneration of six members as members, \$6,600, and remuneration of two officers as officers, \$54,693. One member is also an officer.

AUDITOR GENERAL OF CANADA
Ottawa, June 29, 1973

To: THE CANADIAN FILM DEVELOPMENT CORPORATION
AND
THE SECRETARY OF STATE OF CANADA

Sirs,

I have examined the accounts and financial statements of the Canadian Film Development Corporation for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of expense, give a true and fair view of the expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada

CANADIAN LIVESTOCK FEED BOARD

(Established by the Livestock Feed Assistance Act, 1966-67, c.52)

STATEMENT OF EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Freight Assistance on Feed Grains	\$20,950,470	\$20,191,986
Administration:		
Salaries (see note)	277,755	262,817
Employee benefits	20,311	18,863
Accounting and cheque issue service	43,900	37,000
Travel and removal	38,875	30,367
Professional and special services	37,958	20,269
Rentals—Accommodation	27,000	27,000
—Office equipment	3,284	3,143
Stationery and office supplies	15,534	13,338
Telephone, telegraph and postage	13,785	13,022
Publication of reports	10,227	7,769
Advisory committee fees	7,850	4,250
Office equipment and furnishings	2,945	1,384
Miscellaneous	2,294	1,336
	<u>501,718</u>	<u>440,558</u>
Total expenditure	<u>\$21,452,188</u>	<u>\$20,632,544</u>
Total expenditure provided for by—		
Agriculture Vote 35	\$ 430,818	\$ 370,924
Agriculture Vote 40	20,950,470	20,191,986
Treasury Board—Reserve for salary revisions		5,634
Government departments which provided certain major services without charge ...	70,900	64,000
	<u>\$21,452,188</u>	<u>\$20,632,544</u>

NOTE: Salaries include Board Members' fees and salaries of \$66,988 (\$63,000 in 1972).

Certified correct:
P. B. MORIN
Director of Finance

Approved on behalf of the Board:
ROGER PERREAULT
Chairman

I have examined the above Statement of Expenditure and have reported thereon under date of July 20, 1973 to the Minister of Agriculture and the Canadian Livestock Feed Board.

J. J. MACDONELL
Auditor General of Canada

AUDITOR GENERAL OF CANADA
Ottawa, July 20, 1973.

TO: THE MINISTER OF AGRICULTURE
AND
THE CANADIAN LIVESTOCK FEED BOARD

I have examined the accounts and financial statement of the Canadian Livestock Feed Board for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 18 of the Livestock Feed Assistance Act and section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Board;
- (b) the financial statement of the Board
 - (i) was prepared on a basis consistent with that of the preceding year and is in agreement with the books of account, and
 - (ii) gives a true and fair view of the expenditure of the Board for the financial year; and
- (c) the transactions of the Board that have come under my notice have been within the powers of the Board under the Livestock Feed Assistance Act and any other Act applicable to the Board.

J. J. MACDONELL
Auditor General of Canada.

CANADIAN NATIONAL RAILWAYS

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1972

ASSETS		LIABILITIES	
Current Assets		Current Liabilities	
Cash	\$ 10,708,410	Accounts and loans payable	\$ 188,975,031
Accounts receivable	162,397,820	Accrued charges	69,888,135
Material and supplies	82,545,126	Other current liabilities	22,610,005
Other current assets	48,007,777		\$ 281,473,171
	\$ 303,659,133	Provision for Insurance	9,801,692
Insurance Fund	9,801,692	Other Liabilities and Deferred Credits ..	57,399,730
Investments in Affiliated Companies not Consolidated		Long Term Debt	
Air Canada	382,819,500	Bonds	811,555,764
Jointly operated companies	51,867,272	Government of Canada loans	1,082,452,857
	434,686,772		1,894,008,621
Property Investment		SHAREHOLDERS' EQUITY	
Road	3,121,201,057	Government of Canada	
Equipment	1,574,127,256	6,000,000 shares of no par value capital stock of Canadian National Railway Company	
Other physical properties	174,075,997	1,235,180,591 shares of 4% preferred stock of Canadian National Railway Company	
	4,869,404,310	Capital investment of Government of Canada in the Canadian Government Railways	
Less recorded depreciation	1,392,612,350	2,023,540,387	
	3,476,791,960	Capital Stock of Subsidiary Companies owned by Public	
Other Assets and Deferred Charges		4,345,185	
Other investments	5,807,283	2,027,885,572	
Prepayments	3,950,762	\$4,270,568,786	
Unamortized discount on long term debt	7,812,540		
Other assets	2,509,139		
Deferred charges	25,549,505		
	45,629,229		
	\$4,270,568,786		

The notes on page 40 are an integral part of this Balance Sheet.

S. D. H. THOMAS,
Comptroller.
February 23, 1973.

The C.N.R. Financing and Guarantee Act, 1973, which would retroactively appoint auditors for the Canadian National Railways has yet to complete second reading in the House. In the absence of the passage of this legislation the Crown Corporation is unable to provide audited financial statements reporting on its 1972 operations. However, unaudited statements have been provided for publication in the Public Accounts.

CANADIAN NATIONAL RAILWAYS—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1972**Note 1: Property investment**

Additions since January 1, 1923 have been recorded at cost and properties and equipment brought into the System at January 1, 1923 are included at the values appearing in the books of the several railways now comprised in the System to the extent that these have not been retired or replaced. Depreciation on Canadian Lines: Depreciation accounting as adopted for equipment in 1940, for hotel properties in 1954 and for track and road structures and all other physical properties except land in 1956 has been continued in 1972. The depreciation rates used are based on the estimated service life of the properties but do not provide for depreciation which was not recorded in prior years under the replacement and retirement accounting principles then in force. Depreciation on U.S. Lines: Replacement accounting for track and depreciation accounting for equipment and other property except land have been continued in accordance with the regulations of the Interstate Commerce Commission.

Note 2: Material and Supplies

The inventory has been priced at laid down cost based on weighted average cost for ties, rails and fuel and latest invoice price for new materials in general stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

Note 3: Capital Stock

The capital stock of the Canadian National Railway Company (other than the four percent preferred stock) and the capital investment of Her Majesty in the Canadian Government Railways are included in the net debt of Canada and disclosed in the historical record of government assistance to railways as shown in the Public Accounts of Canada.

Note 4: Pension Funds

The Company is liquidating the unfunded liabilities under its Pension Plans by making annual payments of both principal and interest as required by the Pension Benefits Standards Act. These payments have been charged to System expenses. As at December 31, 1972 based on the latest actuarial reviews less payments, the remaining unfunded liabilities, aggregating \$503,632,287, are being liquidated by annual payments through September 30, 2027.

A further unfunded liability actuarially estimated at \$11,000,000 will arise in 1973 by reason of increases in pensions of existing pensioners to be effective January 1, 1973.

Note 5: Major Commitments

(a) Rental commitments under railway rolling stock lease arrangements for varying periods through to 1993 amount to approximately \$364 million.

(b) Canadian National Railway Company has undertaken to guarantee the payment of principal and interest on a series of promissory notes which may be issued by Air Canada up to an aggregate principal amount of £13,000,000 sterling. The amount of the guaranteed notes issued as at December 31, 1972 was £3,861,378.

CONSOLIDATED INCOME STATEMENT

	1972	1971
Railway Operating Revenues		
Carload freight services	\$ 939,567,704	\$ 865,336,231
Express and intermodal services	143,557,548	122,225,520
Passenger services	66,755,084	64,303,022
All other services	66,495,998	57,913,272
Payments under the Railway Act	40,742,079	31,009,596
Total Railway Operating Revenues ..	1,257,118,413	1,140,787,641
Railway Operating Expenses		
Road maintenance	195,256,833	177,911,263
Equipment maintenance	234,582,933	224,633,398
Transportation	507,368,025	459,236,059
Sales	30,642,222	29,230,900
Miscellaneous operations	66,492,352	58,806,713
General	116,408,760	98,590,068
Taxes	52,152,396	48,592,099
Equipment and joint facility rents	30,347,151	22,439,070
Total Railway Operating Expenses ..	1,233,250,672	1,119,439,570
Net Railway Operating Income	23,867,741	21,348,071
Other Income		
Net income from:		
Telecommunications department	17,012,227	15,256,290
Hotels	3,162,433	3,092,193
Separately operated trucking companies	2,464,306	1,766,180
Other sources	1,750,488	2,767,027
Total Other Income	24,389,454	22,881,690
Net Income before Interest on Debt ..	48,257,195	44,229,761
Interest Charges		
Total interest on debt	86,955,574	89,249,596
Less interest received on loans to Air Canada	20,875,908	20,752,094
Net Interest on Debt	66,079,666	68,497,502
Deficit	\$ 17,822,471	\$ 24,267,741

SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR 1972

Working Capital as at December 31, 1971	\$50,634,022
Source of Funds	
Provision for depreciation	\$126,399,029
Government of Canada in respect of deficit for the year	17,822,471
Retained proceeds from properties retired	14,815,553
Other (net)	5,972,132
	\$165,009,185
Application of Funds	
Additions to property investment	\$173,149,242
Deficit for the year	17,822,471
Decrease in long term debt	2,485,532
	\$193,457,245
Net Decrease in Working Capital	28,448,060
Working Capital as at December 31, 1972	\$22,185,962

CANADIAN NATIONAL RAILWAYS—Continued

INVESTMENTS IN JOINTLY OPERATED COMPANIES

	Percentage Held	Investment as at Dec. 31, 1971	Transactions Year 1972 Increase or (Decrease)	Investment as at Dec. 31, 1972
Autoport Limited				
Capital stock	50		\$ 3	\$ 3
Advances			1,062,368	1,062,368
The Belt Railway Company of Chicago				
Capital Stock	7.69	\$ 240,000		240,000
Advances		166,710	31,066	197,776
Chicago & Western Indiana Railroad Company				
Capital Stock	20	1,000,000		1,000,000
Advances		7,261,031	73,109	7,334,140
Computer Sciences Canada, Ltd.				
Capital Stock	25.5	500,000		500,000
Advances		799,935		799,935
The Detroit & Toledo Shore Line Railroad Company				
Capital Stock	50	1,500,000		1,500,000
Detroit Terminal Railroad Company				
Capital Stock	50	1,000,000		1,000,000
Halterm Limited				
Capital Stock	33.33	20,000		20,000
Advances		400,000		400,000
Northern Alberta Railways Company				
Capital Stock	50	8,640,000		8,640,000
Bonds	50	16,700,000		16,700,000
The Public Markets, Limited				
Capital Stock	50	575,000		575,000
The Shawinigan Falls Terminal Railway Company				
Capital Stock	50	62,500		62,500
Telesat Canada				
Capital Stock	7.5	1,875,000	375,000	2,250,000
The Toronto Terminals Railway Company				
Capital Stock	50	250,000		250,000
Bonds	50	9,354,100	(218,550)	9,135,550
Advances		200,000		200,000
Total		\$50,544,276	\$1,322,996	\$51,867,272

PROPERTY INVESTMENT STATEMENT

Property Investment as at December 31, 1971			\$4,766,752,631
Capital expenditures in 1972			
New lines and diversions	\$ 1,186,636		
Roadway improvements	46,616,942		
Large terminals	2,004,224		
Yard tracks and sidings	6,290,911		
Buildings	12,155,489		
Highway crossing protection	297,320		
Signals	8,029,929		
Roadway and shop machinery	7,241,598		
Other facilities	8,376,026		
Total — Road property	92,199,075		
Branch lines	3,559,236		
Equipment	51,550,023		
Telecommunications	21,010,857		
Hotels	4,830,051	\$173,149,242	
Properties of companies acquired		27,134	
Additions to property in 1972		173,176,376	
Deduction in respect of property retirements in 1972		70,524,697	102,651,679
Property Investment as at December 31, 1972			\$4,869,404,310

CANADIAN NATIONAL RAILWAYS--Concluded

RECORDED DEPRECIATION STATEMENT

Recorded Depreciation as at December 31, 1971			\$1,321,917,860
Add provision for depreciation for the year:			
Road property	\$62,919,856		
Equipment	56,526,345		
Other physical properties	6,952,828	\$126,399,029	
Recorded depreciation of companies acquired		4,605	
		126,403,634	
Deduct net charges in respect of property retirements		55,709,144	70,694,490
Recorded Depreciation as at December 31, 1972			\$1,392,612,350

LONG TERM DEBT

Rate %	Maturity (See Notes)		Currency in which payable	Outstanding as at Dec. 31, 1971	Transactions Year 1972 Increase or (Decrease)	Outstanding as at Dec. 31, 1972
Bonds						
3%	Feb. 1, 1974 ^a	Canadian National 20 Year Bonds	Canadian	\$200,000,000		\$200,000,000
2%	June 15, 1975 ^a	Canadian National 25 Year Bonds	U.S.	6,000,000		6,000,000
5	May 15, 1977 ^b	Canadian National 18 Year Bonds	Canadian	77,040,000	\$ (1,334,000)	75,706,000
4	Feb. 1, 1981	Canadian National 23 Year Bonds	Canadian	300,000,000		300,000,000
5%	Jan. 1, 1985 ^b	Canadian National 25 Year Bonds	Canadian	89,980,000	(2,003,000)	87,977,000
5	Oct. 1, 1987 ^b	Canadian National 27 Year Bonds	Canadian	143,255,500	(3,406,500)	139,849,000
5½	Perpetual	Buffalo and Lake Huron 1 st Mortgage Bonds	Sterling	795,366		795,366
5½	Perpetual	Buffalo and Lake Huron 2 nd Mortgage Bonds	Sterling	1,228,398		1,228,398
		Total Bonds		818,299,264	(6,743,500)	811,555,764
Government of Canada loans and Debentures						
		Capital Revision Act: Jan. 1, 1972 Debenture	Canadian	100,000,000	(100,000,000)	
		Canadian Government Railways Advances for Working Capital	Canadian	16,983,762		16,983,762
		Financing and Guarantee Acts Loans	Canadian	241,667,627	4,257,968	245,925,595
		Refunding Act, 1955: Loans for Debt Redemption	Canadian	719,543,500	100,000,000	819,543,500
		Total Government of Canada Loans and Debentures		1,078,194,889	4,257,968	1,082,452,857
		Total Long Term Debt		\$1,896,494,153	\$ (2,485,532)	\$1,894,008,621

Notes: a) Callable at par

b) Amounts of ½% may be purchased quarterly through Purchase Funds Operated under the conditions of each issue

SHAREHOLDERS' EQUITY

Government of Canada		
No par value capital stock of Canadian National Railway Company	\$ 359,963,017	\$359,963,017
4% Preferred stock of Canadian National Railway Company	1,235,180,591	1,235,180,591
Capital investment in Canadian Government Railways	428,396,779	428,396,779
Total Government of Canada	2,023,540,387	2,023,540,387
Capital Stock of Subsidiary Companies Owned by Public		
.....	4,345,185	4,345,185
Total Shareholders' Equity	\$2,027,885,572	\$2,027,885,572

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST

Montreal, February 25, 1973

THE HONOURABLE D. C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Dear Mr. Minister:

In conformity with Section 17 of the Canadian National Railways Capital Revision Act, 1952, the Trustees of the Canadian National Railways Securities Trust submit the following report for the calendar year 1972.

There were no transactions during the year affecting the collateral securities held by the Securities Trust.

The Trustees present herewith the Balance Sheet as at December 31, 1972.

Yours sincerely,
N. J. MACMILLAN
For the Trustees

BALANCE SHEET AS AT DECEMBER 31ST, 1972

Claims for Principal of Loans —			
Canadian Northern Railway . . .	\$312,334,805 10		Capital Stock Owned by Canadian National Railway
Grand Trunk Railway	118,582,182 33		Company — 5,000,000 shares of no par value capital
Grand Trunk Pacific Railway . .	116,006,599 08		stock \$ 341,963,017 02
Canadian National Railway Com-			
pany	96,936,971 75		
		\$ 643,860,558 26	
Claims for Interest on Loans —			
Canadian Northern Railway . . .	\$309,702,897 65		
Grand Trunk Railway	103,250,802 95		
Grand Trunk Pacific Railway . .	107,326,622 84		
Canadian National Railway Com-			
pany	54,501,313 57		
		574,781,637 01	
Transactions of Canadian National Railway System sub-			Amount by which the book value of claims and interest
sequent to January 1st, 1937, affecting the book value			thereon exceeded the initial stated value as of January
of the capital stock of the Securities Trust	71,925,579 14		1st, 1937 948,604,757 39
Securities Held —			
Collateral Securities — Schedule A.1			
		\$1,290,567,774 41	\$1,290,567,774 41

S. D. H. THOMAS
Comptroller

CERTIFICATE OF AUDITORS

We have examined the books and records of the Canadian National Railways Securities Trust for the year ended December 31, 1972.

In our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Trust's affairs at December 31, 1972, in accordance with the provisions of the Canadian National Railways Capital Revision Act, 1952.

TOUCHE ROSS & CO.
Chartered accountants

Dated at Montreal, 25 February 1973

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST—Concluded

SUMMARY OF INDEBTEDNESS TRANSFERRED FROM
THE GOVERNMENT OF CANADA TO THE SECURITIES TRUST*Loans Outstanding*

CANADIAN NORTHERN RAILWAY:

3½% Loan, Chapter 6, 1911	\$ 2,396,099 68
4% Loan, Chapter 20, 1914	5,294,000 00
5% Loan, Chapter 4, 1915	10,000,000 00
6% Loan, Chapter 29, 1916	15,000,000 00
6% Loan, Chapter 24, 1917	25,000,000 00
6% Loan, Vote 110, 1918	25,000,000 00
6% Loan, Vote 108, 1919	35,000,000 00
6% Loan, Vote 127, 1920	48,611,077 00
6% Loan, Vote 126, 1921	44,419,806 42
6% Loan, Vote 136, 1922	42,800,000 00
6% Loan, War Measures Act, 1918	1,887,821 16
6% Equipment Loan, Chapter 38, 1918	56,926,000 82
Mortgage covering Loans above	
Total Canadian Northern	\$312,334,805 10

GRAND TRUNK RAILWAY:

6% Loan, Vote 478, 1920	\$ 25,000,000 00
6% Loan, Vote 126, 1921	55,293,435 18
6% Loan, Vote 137, 1922	23,288,747 15
4% Loan to G.T. Pacific, Chapter 23, 1913, 1913, guaranteed by Grand Trunk	15,000,000 00
Total Grand Trunk	\$118,582,182 33

GRAND TRUNK PACIFIC RAILWAY:

3% Bonds, Chapter 24, 1913	\$ 33,048,000 00
6% Loan, Chapter 4, 1915	6,000,000 00
6% Loan, Vote 441, 1916	7,081,783 45
6% Loan, Vote 444, 1917	5,038,053 72
6% Loan, Vote 110, 1918	7,471,399 93
Receiver's Advances, P.C. 635, March 26, 1919	45,764,162 35
Interest guaranteed by Govt. of Canada	8,704,662 65
Interest guaranteed by Provinces of Alberta and Saskatchewan	2,898,536 98
Total Grand Trunk Pacific	\$116,006,599 08

Loans Outstanding

Canadian National Railway Company

6% Loan, Vote 139, 1923	\$ 24,550,000
5% Loan, Vote 137, 1924	10,000,000 00
5% Loan, Vote 377, 1925	10,000,000 00
5% Loan, Vote 372, 1926	10,000,000 00
5% Loan, Vote 336, 1929	2,932,652 91
5% and 5¼% Loans, Chapter 22, 1931	29,910,400 85
5¼% Loans, Chapter 6, 1932	11,210,815 56

Less: adjustment authorized by the Capital Revision Act, 1937	Cr 1,666,897 57
Total Canadian National Railway Company	\$96,936,971 75
Total Loans	\$643,860,558 26

Notes and Collateral Held

None. Charge is on premises mortgaged October 4, 1911.

None.

None.

Mortgages dated June 23 and June 26, 1916.

6% Demand Notes	\$33,012,414 32
6% Demand Notes	27,203,003 65
6% Demand Notes	40,031,122 27
6% Demand Notes	53,008,779 65
6% Demand Notes	50,259,312 47
6% Demand Notes	46,691,634 60
6% Demand Notes	5,700,000 00
3½% Debentures Stocks	5,109,999 99
6% Demand Notes	56,858,496 44
Mortgage dated November 16, 1917	

6% Demand Notes	\$25,479,226 97
6% Demand Notes	56,646,816 12
6% Demand Notes	23,288,747 15
4% Demand Notes	15,000,000 00
4% G.T.P. Debentures	15,000,000 00

3% 1st Mortgage Bonds	\$33,048,000 00
4% Sterling Bonds	7,499,952 00
Mortgage, June 28, 1916	
Mortgage, October 18, 1917	
Mortgage, October 18, 1917	
Receiver's Certificates	53,339,162 74
Cremation Certificates, coupons destroyed	8,698,170 42
Cremation Certificates, coupons destroyed	2,925,723 88

Notes and Collateral Held

6% Canadian Northern Demand Note	\$12,655,019 57
G.T.P. Receiver's Certificates	3,313,530 01
G.T.P. Interest Coupons (Cremation Certificates)	1,530,831 96
5% Canadian Northern Demand Note	1,318,315 86
G.T.P. Receiver's Certificates	4,691,173 58
G.T.P. Interest Coupon (Cremation Certificates)	1,530,822 24
5% Canadian Northern Demand Note	9,496,718 21
G.T.P. Receiver's Certificates	Cr 1,422,425 17
G.T.P. Interest Coupons (Cremation Certificates)	1,530,802 80
5% Canadian Northern Demand Note	9,062,624 30
G.T.P. Receiver's Certificates	Cr 364,898 78
G.T.P. Interest Coupons (Cremation Certificates)	1,530,880 56
5% Canadian National Railway Company Demand Notes ..	2,932,652 91
5% and 5¼% Canadian National Railway Company Demand Notes	29,910,400 85
5¼% Canadian National Railway Company Demand Notes ..	11,210,815 56

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Cash	\$ 2,862	\$ 5,257	Accounts Payable	\$ 60	\$ 2,512
Deposit with Receiver General	95,000	95,000	Matured Bonds—unclaimed	14,025	14,025
Agreement of Sale of Vessels—			Undistributed Capital arising on reduction of Capital		
Final instalment due August 19, 1963 under terms			Stock	324,024	324,024
of a letter of credit confirmed by the Bank of			Capital:		
America—payment prohibited by the Cuban			Capital Stock:		
Assets Control Regulations of the United States			Authorized, issued and fully paid—10 shares of		
of America dated July 8, 1963	470,400	470,400	\$100 each, less discount of \$24	976	976
			Capital Surplus:		
			Balance as at January 1	\$229,120	
			Add: Bank interest	77	
				229,197	
			Less: Filing fees	20	
				229,177	229,120
	\$568,262	\$570,657		\$568,262	\$570,657

Approved on behalf of the Board

I.C. CORNBLAT

Director

W.A. KENNETT

Director

I have examined the above Balance Sheet and have reported thereon under date of March 20, 1973 to the Minister of Transport.

A.M. HENDERSON

Auditor General of Canada

AUDITOR GENERAL OF CANADA

Ottawa, March 20, 1973.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and balance sheet of Canadian National (West Indies) Steamships, Limited as at December 31, 1972. In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the balance sheet of the Company
 - (i) was prepared on a basis consistent with that of the preceding year and is in agreement with the books of account and
 - (ii) gives a true and fair view of the state of the Company's affairs as at the end of the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A.M. HENDERSON

Auditor General of Canada.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION

(Established by the Canadian Overseas Telecommunication Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current:			Current:		
Cash	\$ 318,530	\$ 1,288,785	Accounts payable	\$ 11,236,785	\$ 9,083,305
Short-term deposits	9,150,000	9,000,000	Estimated amount due to Common-wealth network (Note 3)	2,213,283	(402,733)
Accounts receivable	12,861,978	9,160,961	Income and other taxes	104,495	230,444
Prepaid expense	128,413	167,650		13,554,563	8,911,016
	<u>22,458,921</u>	<u>19,617,396</u>	Deferred income tax	<u>6,320,307</u>	<u>5,173,809</u>
Capital Assets, at cost: (Notes 1 & 2)			Proprietary Equity of Canada:		
Land and buildings	15,397,813	12,714,385	Advances under section 12 of the Act (Note 4)	37,592,854	40,011,152
Cable systems and technical equipment	126,959,110	112,631,050	Retained earnings:		
International satellite system (Space segment)	11,876,448	10,447,519	Balance at beginning of year	46,824,753	39,939,622
	<u>154,233,371</u>	<u>135,792,954</u>	Net income for the year, per Statement of Income and Expense	9,940,824	6,885,131
Less: Accumulated depreciation	62,458,991	54,489,620	Balance at end of year	<u>56,765,577</u>	<u>46,824,753</u>
	<u>91,774,380</u>	<u>81,303,334</u>		<u>94,358,431</u>	<u>86,835,905</u>
	<u>\$114,233,301</u>	<u>\$100,920,730</u>		<u>\$114,233,301</u>	<u>\$100,920,730</u>

The accompanying notes are an integral part of the financial statements.

Certified Correct:

J. C. DELORME

President and General Manager

Approved:

C. E. BRAGG

Director

ROLAND G. LEFRANÇOIS

Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 11, 1973 to the Minister of Communications.

GEORGE LONG

Acting Auditor General of Canada

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—*Concluded*STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1973

AUDITOR GENERAL OF CANADA

Ottawa, June 11, 1973.

(with comparative figures for the year ended March 31, 1972)

	1973	1972
INCOME:		
Telegraph, telephone, telex, circuit rentals, satellite, etc.	\$44,477,449	\$36,817,227
EXPENSE:		
Operating salaries and wages	6,494,939	5,934,053
Administrative salaries	2,833,090	2,494,897
Employees' benefits	775,441	654,732
Depreciation (Note 1)	8,442,150	7,035,555
Rental of circuits, etc.	5,898,794	6,516,584
Maintenance and repairs - plant and equip- ment	2,916,728	2,663,720
Interest	1,993,335	2,107,856
Other operating and administrative expense	1,654,260	1,342,596
	<u>31,008,737</u>	<u>28,749,993</u>
Deduct:		
Estimated amount recoverable from Commonwealth Network - excess of applicable expenditures over Corpora- tion's share of total Commonwealth Network expense	3,500,000	4,100,000
Portion of expense capitalized	<u>1,177,112</u>	<u>1,017,897</u>
	4,677,112	5,117,897
	<u>26,331,625</u>	<u>23,632,096</u>
Net income before taxes	18,145,824	13,185,131
Current income tax	7,205,000	5,000,000
Deferred income tax	<u>1,000,000</u>	<u>1,300,000</u>
	8,205,000	6,300,000
Net Income	<u>\$ 9,940,824</u>	<u>\$ 6,885,131</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1973

1. The capital assets of the Corporation have been reclassified with effect from April 1, 1972 under the unified accounting system adopted by the Commonwealth Network Partners, resulting in a charge for depreciation of \$8,442,150 for the year. Had the capital assets not been reclassified the charge for depreciation would have been \$7,976,878.
2. As at March 31, 1973, the estimated cost of completing capital projects, as approved by the Governor in Council, amounted to approximately \$68,100,000 of which \$37,900,000 relates to the year ending March 31, 1974.
3. The amounts recoverable from the Commonwealth Network have been finalized to March 31, 1966, with recoveries of succeeding years being reflected on an estimated basis.
4. The advances from Canada bear interest at rates from 3½% to 6½% and are repayable in semi-annual instalments over varying periods extending to 1998, in accordance with the terms and conditions laid down by the Governor in Council. The repayments during the year ended March 31, 1973 totalled \$2,418,298 and instalments falling due for repayment in 1973-74 aggregate \$2,538,712.
5. Included in expenses for 1972-73 is remuneration for six directors as directors, \$2,900, and for seven officers as officers, \$209,993. One officer is also a director.

THE HONOURABLE GÉRARD PELLETIER,
MINISTER OF COMMUNICATIONS,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Canadian Overseas Telecommunication Corporation for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

CANADIAN PATENTS AND DEVELOPMENT LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current assets:			Current liabilities:		
Cash including term deposits	\$ 26,852	\$ 95,866	Accounts payable	\$181,008	\$ 221,738
Accounts receivable	76,606	45,742	Royalties paid in advance	4,095	7,374
Interest accrued on investments	12,475	10,503	Total current liabilities	185,103	229,112
Total current assets	115,933	152,111			
Investments in bonds of, or guaranteed by, Canada, at cost (market value, 1973, \$642,000; 1972, \$738,000)	675,813	775,250	Equity of Canada:		
Prepaid promotion expense	82,500	92,500	Capital Stock:		
Patent rights at nominal value (Note 2)	1	1	Authorized—10,000 shares of no par value		
Experimental equipment on loan to licensees, under shared development program, at nominal value (Note 3)	1	1	Issued—5,000 shares, fully paid	296,199	296,199
			Surplus:		
			Balance at beginning of year	\$494,552	\$43,231
			Deduct: Excess of expense over income for the year, per State- ment of Income and Expense ...	101,606	48,679
			Balance at end of year	392,946	494,552
				689,145	790,751
	\$874,248	\$1,019,863		\$874,248	\$1,019,863

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

R. D. HISCOCKS
DirectorW. G. SCHNEIDER
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 8, 1973, to the Chairman of the Committee of the Privy Council on Scientific and Industrial Research.

GEORGE LONG
Acting Auditor General of Canada

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Income:		
Royalties, licensing fees, etc.	\$584,823	\$524,133
Less: Awards to inventors	\$ 29,998	21,174
Payable to third parties in accordance with agreements	149,276	143,277
	179,274	164,451
	405,549	359,682
Interest earned	49,208	50,516
Service charges under agency agreements	19,918	21,309
Profit on sale of investments	177	1,476
Development assistance recovered	15,154	2,378
	490,006	435,361
Expense:		
Salaries (Note 4)	330,051	291,700
Patent agents fees and other patenting costs (Net)	107,658	93,980
Accommodation, equipment and other rentals	51,448	51,006
Professional and special services	34,708	4,465
Office supplies, printing, equipment and furnishings	20,172	7,302
Travel	11,383	8,529
Amortization of promotion expense	10,000	10,000
Services provided by National Research Council of Canada	9,612	10,395
Communications	8,203	4,173
Development assistance	7,008	
Miscellaneous	1,369	2,490
	591,612	484,040
Excess of expense over income	\$101,606	\$ 48,679

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED
MARCH 31, 1973

- Changes in the classification of certain income and expenses were made during the year, and the figures for the previous year have been adjusted for purposes of comparison.
- At March 31, 1973 the Corporation had expended approximately \$1,000,000 on unexpired patent rights for inventions. In accordance with Corporation practice, expenditures relating to the acquisition and maintenance of patent rights are charged to expense as incurred and income, if any, derived from these patent rights is recorded when received or reported by the licensee.
- The cost value of experimental equipment on loan at the year-end was \$155,780. Expenditure on experimental equipment is charged to expense as incurred and any proceeds on disposal are recorded as income in the year received.
- Salaries for 1973 include remuneration of directors as directors \$1,375 and remuneration of officers \$49,700. The Company has twelve directors and five officers. Two officers are also directors.
- Not reflected in the financial statements are royalties estimated at \$172,000, extending over a period of years, due under an agreement with a foreign licensee and in dispute because of differences between that licensee and a third party government and others using the invention.

- A contingent liability of approximately \$36,000 exists with respect to taxes not deducted at the source from royalties remitted by a foreign licensee.

AUDITOR GENERAL OF CANADA

Ottawa, June 8, 1973.

THE HONOURABLE CHARLES M. DRURY,
CHAIRMAN OF THE COMMITTEE OF THE PRIVY COUNCIL
ON SCIENTIFIC AND INDUSTRIAL RESEARCH,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canadian Patents and Development Limited for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- proper books of account have been kept by the Company;
- the financial statements of the Company;
 - were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

CANADIAN SALTFISH CORPORATION

(Established by the Saltfish Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current Assets:			Current Liabilities:		
Cash	\$ 261,280	\$ 75,358	Accounts payable and accrued liabilities		
Agents' advance accounts	153,560	148,769	Agents	\$259,155	\$ 276,481
Accounts receivable			Suppliers	94,106	152,869
Fishermen	\$ 69,472	61,814	Other	87,569	88,789
Less: Allowance for doubtful accounts	53,613	41,886		\$ 440,830	518,139
15,859		19,928	Loans from Canada under section 17 of the Act.	1,500,000	
Trade	350,084	362,443		1,940,830	518,139
Other	18,000	4,501			
	383,943	386,872	Reserve for production and marketing fluctuations	160,000	60,000
Inventories			Reserve for repayment of future loan indebtedness (Note 2)	51,967	
Fish, at processed cost	875,447	329,389	Reserve for research and development	58,322	29,212
Packages, at cost	34,247	37,410			
Salt, at cost	36,648	46,333	Net income from which payments will be made to fishermen and producers:		
	946,342	413,132	Balance at beginning of year ...	527,934	554,482
Prepaid expense	154,406	41,930	Add: Adjustments to prior year's income	24,915	(22,703)
Total Current Assets	1,899,531	1,066,061		552,849	531,779
Fixed Assets — at cost:			Less: Paid to fishermen	518,693	480,355
Furniture and equipment	43,638	36,668		34,156	51,424
Less: Accumulated depreciation	22,437	13,410	Add: Net income from which payments will be made to fishermen and producers, per Statement of Operations	211,133	476,510
Leasehold improvements	36,056	35,275	Balance at end of year	245,289	527,934
Less: Accumulated amortization	20,049	12,838			
	16,007	22,437			
Production equipment	142,424				
Deposit on equipment (Note 1)	377,245	23,529			
	556,877	69,224			
	\$2,456,408	\$1,135,285		\$2,456,408	\$1,135,285

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

E. P. WEEKS
DirectorC. ROBIN MOLSON
Director

I have examined the above Balance Sheet and related Statements of Operations and Source and Application of Funds and have reported thereon under date of June 22, 1973, to the Minister of Fisheries.

GEORGE LONG
Acting Auditor General of Canada

CANADIAN SALTFISH CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Sales (Note 3)	\$5,361,407	\$6,739,530
Cost of sales		
Product cost	\$3,993,698	5,077,657
Transportation, storage and packages	504,446	622,532
Other buying costs	121,976	129,700
Total cost of sales	4,620,120	5,829,889
Gross margin	741,287	909,641
Direct selling expense		
Salaries	74,394	68,269
Research and development ..	21,063	12,467
Telephone, telegrams and cables	14,778	14,818
Travelling	13,421	12,195
Other	6,151	11,796
	129,807	119,545
Administrative expense		
Salaries and employee benefits	151,802	129,174
Rent	35,420	34,296
Postage, printing and stationery	10,435	11,329
Depreciation	8,728	7,334
Amortization	7,211	7,055
Grant in lieu of municipal taxes	5,451	5,424
Other	21,123	18,473
	240,170	213,085
Interest expense	55,772	40,501
	425,749	373,131
Net income from operations	315,538	536,510
Other income — net	76,672	29,212
	392,210	565,722
Provisions for:		
Production and marketing fluctuations	100,000	60,000
Future loan indebtedness	51,967	
Research and development ..	29,110	29,212
	181,077	89,212
Net income from which payments will be made to fishermen and producers	\$ 211,133	\$ 476,510

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Source of funds		
Net income from which payments will be made to fishermen and producers	\$ 211,133	\$476,510
Items not requiring an outlay of funds —		
Provision for production and marketing fluctuations	100,000	60,000
Provision for future loan indebtedness	51,967	
Provision for research and development	29,110	29,212
Other	16,205	14,669
	197,282	103,881
Adjustment of prior year's income	24,915	(22,703)
Proceeds from disposal of fixed assets	40	751
	433,370	558,439
Application of funds		
Payments to fishermen	518,693	480,355
Purchase of fixed assets	503,898	36,177
	1,022,591	516,532
(Decrease) increase in working capital	(589,221)	41,907
Working Capital as at April 1, 1972	547,922	506,015
Working Capital as at March 31, 1973	(\$ 41,299)	\$547,922

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. The equipment is due for delivery in April 1973 and April 1974, final payment of \$75,681 being payable on equipment to be delivered in April 1973.

2. Beginning with the fiscal year 1972-73 the Corporation began the implementation of a three-year program involving capital expenditure of about \$2.5 million which it is anticipated will be funded by way of a loan from the Federal Government under a ten-year repayment program. During the year \$496,000 was expended under this program and \$51,967 was reserved for repayment of future indebtedness. An estimated \$940,000 will be expended in 1973-74.

3. Sales represent the F.O.B. packed value of products sold. The C.I.F. value approximates \$6,065,000.

4. Expense includes remuneration of directors as directors \$2,100 and remuneration of officers \$80,215. The Corporation has seven directors and five officers; two officers are also directors.

CANADIAN SALTFISH CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 22, 1973.

THE HONOURABLE JACK DAVIS,
MINISTER OF FISHERIES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Canadian Saltfish Corporation for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year,
 - (iii) in the case of the statement of operations give a true and fair view of the operations of the Corporation for the financial year,
 - (iv) in the case of the statement of source and application of funds present fairly the source and application of the Corporation's funds for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

GEORGE LONG,
Acting Auditor General of Canada.

THE CANADIAN WHEAT BOARD

BALANCE SHEET AS AT JULY 31, 1972

EXHIBIT 1

ASSETS		LIABILITIES	
Stocks of grain:		Liability to the Banks	
Wheat stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill	\$434,528,506	Liability to agents for grain purchased from producers but not yet delivered to the Board	\$404,960,324
Oats stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay	12,427,132	Advances received on agency grain stocks	284,682,761
Barley stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver	64,269,362	Outstanding cheques:	46,938,803
Bills of exchange not yet due plus accrued interest:		Balance of final payments	
Payable in sterling—converted at forward sterling sales values	\$229,504,306	Wheat	\$456,465
Payable in Canadian funds	61,036,200	Oats	380,055
Deficit on the 1971-72 Pool Account—Barley	3,790,956	Barley	13,923
Accounts receivable:		Balance of Special Government payments re 1968-69 Durum and Soft White Spring Wheat	1,362
Sundry	3,953,944	Balance of 1970-71 Barley adjustment payment	10,781
Prairie Grain Advance Payments Act ...	13,551,194		862,586
Prairie Grain Provisional Payments Act .	185,181	Special Account—net balance of undistributed payment accounts	458,459
Grain trade memberships	11,395	Accrued expenses and accounts payable	24,779,628
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	3,483,834	Provision for final payment expenses	750,399
Office furniture, equipment and automobiles at cost less depreciation	412,285	Surplus—1971-72 Pool Account—Wheat	61,777,162
Deferred and prepaid expenses	273,292	Surplus—1971-72 Pool Accounts—Oats	2,217,465
	<u>\$827,427,587</u>		<u>\$827,427,587</u>

G. N. VOGEL
Chief Commissioner

D. H. TRELEAVEN
Assistant Chief Commissioner

R. L. KRISTJANSON
Commissioner

C. W. GIBBINGS
Commissioner

R. M. ESDALE
Commissioner

THE CANADIAN WHEAT BOARD—Continued

1971-72 POOL ACCOUNT — WHEAT STATEMENT OF OPERATIONS

FOR THE PERIOD FROM AUGUST 1, 1971 TO COMPLETION OF OPERATIONS ON NOVEMBER 17, 1972

EXHIBIT II

	Bushels	Amount	
Wheat acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	510,894,426		\$727,362,570
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	2,285,014		3,167,503
Purchased from 1970-71 Pool Account — Wheat	<u>98,915,622</u>	<u>612,095,062</u>	<u>164,967,691</u> \$895,497,764
Wheat sold:			
Completed sales to July 31, 1972 basis in store Thunder Bay, Vancouver or Churchill			
Domestic	47,371,847		
Export sales	288,776,497		
Weight losses in transit and in drying	<u>324,964</u>	336,473,308	551,123,303
Wheat stocks—being wheat stocks on hand at July 31, 1972 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:			
Completed sales for period from August 1, 1972 to November 17, 1972			
Domestic	32,823,165		
Export sales	222,938,732		
Sale to the 1972-73 Pool Account—Wheat	<u>19,859,857</u>	<u>275,621,754</u>	<u>434,528,506</u> <u>985,651,809</u>
		<u>612,095,062</u>	
Surplus on wheat transactions			90,154,045
Deduct: Carrying costs, interest, administrative and general expenses			
Carrying charges:			
Carrying charges on wheat stored in country elevators		\$29,210,345	
Storage on wheat stored in terminal elevators		10,280,436	
Net interest paid to agents on agency wheat stocks		<u>3,046,973</u>	
		42,537,754	
Less: Carrying charges received under the Temporary Wheat Reserves Act		<u>25,800,704</u>	16,737,050
Bank interest, exchange and bank charges and net interest on other Board accounts			4,728,914
Net additional freight on wheat shipped from country stations to terminal positions			903,430
Handling, stop-off and diversion charges on wheat warehoused at interior terminals			587,194
Drying charges			188,146
Administrative and general expenses to November 17, 1972			<u>5,232,149</u>
Surplus on operations of the Board on the 1971-72 Pool Account—Wheat, for the period from August 1, 1971 to November 17, 1972 ...			<u>28,376,883</u> \$ 61,777,162

THE CANADIAN WHEAT BOARD — *Continued*1971-72 POOL ACCOUNT—OATS STATEMENT OF OPERATIONS
FOR THE PERIOD FROM AUGUST 1, 1971 TO COMPLETION OF OPERATIONS ON NOVEMBER 17, 1972

EXHIBIT III

	Bushels	Amount	
Oats acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay ...	28,418,326	\$15,967,911	
Purchased from 1970-71 Pool Accounts—Oats	<u>9,038,206</u>	<u>5,496,451</u>	\$21,464,362
Oats sold:			
Completed sales to July 31, 1972 basis in store Thunder Bay or Vancouver ...	19,642,031	12,664,203	
Oats stocks—being oats stocks on hand at July 31, 1972 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:			
Completed sales for period from August 1, 1972 to November 17, 1972	17,307,974	11,987,327	
Sale to the 1972-73 Pool Account—Oats	<u>506,527</u>	<u>439,805</u>	25,091,335
Surplus on oats transactions			3,626,973
Deduct: Carrying costs, interest, administrative and general expenses:			
Carrying charges:			
Carrying charges on oats stored in country elevators		\$703,230	
Storage on oats stored in terminal elevators		<u>387,792</u>	1,091,022
Interest and Bank charges			63,356
Freight recovered on shipment of oats to Pacific Coast Ports for export			(4,359)
Brokerage and Clearing Association charges			8,201
Administrative and general expenses to November 17, 1972			<u>251,288</u>
Surplus on operations of the Board on the 1971-72 Pool Account—Oats for the period from August 1, 1971 to November 17, 1972			\$ 2,217,465

1971-72 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD FROM AUGUST 1, 1971 TO COMPLETION OF OPERATIONS ON NOVEMBER 17, 1972

EXHIBIT IV

	Bushels	Amount	
Barley acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay	283,600,212	\$232,410,939	
Net bushels acquired from the adjustment of overages and shortages, etc., at terminal elevators at Board initial prices basis in store Thunder Bay	47,663	38,621	
Purchased from 1970-71 Pool Account — Barley	<u>6,159,654</u>	<u>6,005,484</u>	\$238,455,044
Barley sold:			
Completed sales to July 31, 1972 basis in store Thunder Bay, Vancouver or Churchill	214,481,825	183,665,612	
Weight losses in transit and in drying	86,111		
Barley stocks — being barley stocks on hand at July 31, 1972 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:			
Completed sales for period from August 1, 1972 to November 17, 1972	62,846,086	53,516,541	
Sale to the 1972-73 Pool Account — Barley	<u>12,393,507</u>	<u>10,752,821</u>	247,934,974
Surplus on barley transactions			9,479,930
Deduct: Carrying costs, interest, administrative and general expenses:			
Carrying charges:			
Carrying charges on barley stored in country elevators		\$6,637,802	
Storage on barley stored in terminal elevators		<u>3,061,760</u>	9,699,562
Interest and Bank charges			1,198,068
Freight recovered on shipments of barley to Pacific Coast Ports for export			(1,314,971)
Handling, stop-off and diversion charges on barley warehoused at interior terminals			940,967
Drying charges			16,852
Brokerage and Clearing Association charges			24,447
Administrative and general expenses to November 17, 1972			<u>2,705,961</u>
Deficit on operations of the Board on the 1971-72 Pool Account — Barley for the period from August 1, 1971 to November 17, 1972			\$ 3,790,956

THE CANADIAN WHEAT BOARD — *Continued*STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS
FOR THE YEAR ENDING JULY 31, 1972

EXHIBIT V

Administrative and General Expenses:

Salaries — Board members, officers and staff	\$4,687,433
Unemployment insurance, pension, group insurance and medical plan costs	380,638
Advisory committee — travelling expenses and per diem allowances	6,438
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building — net of rentals received	508,497
Telephones — exchange service and long distance calls	97,931
Telegrams, cables and telex expense	85,743
Postage	192,383
Printing, stationery and supplies	347,285
Office expenses	198,863
Travelling expenses	254,888
Travelling expenses — inspectors	87,531
Legal fees and court costs	16,859
Audit fees	50,000
Tabulating equipment — rental and sundries	536,396
Repair and upkeep of office machines and equipment	9,749
Grain market publications and services	12,603
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	23,002
Bonds and insurance	11,428
Grain Exchange dues	5,475
Depreciation on building, furniture, equipment and automobiles	206,011
	<u>\$7,719,153</u>

Allocations to operations:

1. Marketing of Producers' grain:

1971-72 Pool Account — Wheat	\$3,086,383
1971-72 Pool Account — Oats	171,705
1971-72 Pool Account — Barley	1,713,324
1970-71 Pool Account — Wheat	1,592,095
1970-71 Pool Account — Oats	153,409
1970-71 Pool Account — Barley	<u>802,723</u>

\$7,519,639

2. Distributing final payments to producers:

(a) Wheat:

1970-71 Pool Account	74,001
1969-70 Pool Account	21,565
1967-68 Pool Account	2,356
1966-67 Pool Account	1,788
1965-66 Pool Account	1,221
1964-65 Pool Account	<u>200</u>

101,131

(b) Coarse Grains:

1970-71 Pool Account — Oats	24,754
1969-70 Pool Account — Oats	3,645
1969-70 Pool Account — Barley	6,395
1967-68 Pool Account — Oats	522
1967-68 Pool Account — Barley	927
1966-67 Pool Account — Oats	413
1966-67 Pool Account — Barley	717
1965-66 Pool Account — Oats	304
1965-66 Pool Account — Barley	506
1964-65 Pool Account — Oats	100
1964-65 Pool Account — Barley	<u>100</u>

38,383

3. Allocation authorized by Order-in-Council

P.C. 1970-1666 September 23, 1970 from Special Account — Undistributed Payment Accounts in partial payment of administrative and general expenses incurred in respect of the Prairie Grain Advance Payments Acts

60,000

\$7,719,153

THE CANADIAN WHEAT BOARD—*Concluded*

EXHIBIT VI

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS
UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT
AS AT JULY 31, 1972

	Cash advances to producers	Advances repaid by producers	Balance to be refunded by producers
1957-58 Crop Year	\$ 35,203,467	\$ 35,200,780	\$ 2,687
1958-59 Crop Year	34,369,653	34,366,114	3,539
1959-60 Crop Year	38,492,505	38,489,564	2,941
1960-61 Crop Year	63,912,550	63,904,106	8,444
1961-62 Crop Year	16,656,713	16,650,027	6,686
1962-63 Crop Year	29,251,526	29,245,254	6,272
1963-64 Crop Year	62,136,418	62,123,574	12,844
1964-65 Crop Year	32,961,844	32,952,552	9,292
1965-66 Crop Year	40,600,386	40,587,841	12,545
1966-67 Crop Year	36,668,270	36,655,853	12,417
1967-68 Crop Year	47,280,533	47,263,517	17,016
1968-69 Crop Year	151,852,319	150,989,497	862,822
1969-70 Crop Year	272,777,516	265,421,281	7,356,235
1970-71 Crop Year	91,105,890	90,223,891	881,999
1971-72 Crop Year	68,142,360	63,272,460	4,869,900
	<u>\$1,021,411,950</u>	<u>\$1,007,346,311</u>	

Balance to be refunded by Producers as at July 31, 1972 14,065,639

Add:

Bank interest to July 31, 1972 payable by the Government of Canada	38,535,893	
Less: Amount paid to July 31, 1972	<u>38,464,178</u>	71,715

Deduct: 14,137,354Balance of funds received to cover advance
payments in default:

Government of Canada	85,177	
Line Elevator Companies	9,464	
Interest received on default payments	<u>491,519</u>	586,160

Owing to The Canadian Wheat Board as at
July 31, 1972 \$13,551,194

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD:

We have examined the financial statements and explanatory comments thereon of The Canadian Wheat Board, which comprise Part VIII of The Annual Report of The Board for the Crop year ended July 31, 1972. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements together with the explanatory comments thereon present fairly the financial position of The Board as at July 31, 1972 and the results of its operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE, HASKINS & SELLS
Chartered Accountants.

Winnipeg, Manitoba
February 23, 1973.

EXHIBIT VII

STATEMENT OF PROVISIONAL PAYMENTS TO
PRODUCERS ON UNTHRESHED GRAIN UNDER THE
PRAIRIE GRAIN PROVISIONAL PAYMENTS ACT, 1969-70
AS AT JULY 31, 1972

Cash Advances to Producers	\$1,204,852	
Less: Advances repaid by Producers	<u>1,020,628</u>	
Balance to be refunded by Producers as at July 31, 1972		\$184,224
Bank interest to July 31, 1972 payable by the Government of Canada	99,675	
Less: Amount paid to July 31, 1972	<u>98,718</u>	957
Owing to The Canadian Wheat Board as at July 31, 1972		<u>\$185,181</u>

CAPE BRETON DEVELOPMENT CORPORATION

(Established by the Cape Breton Development Corporation Act)

March 30, 1973

THE HONOURABLE DONALD JAMIESON
MINISTER OF REGIONAL ECONOMIC EXPANSION
PARLIAMENT BUILDINGS
OTTAWA, ONTARIO

Sir:

I have the honour to transmit herewith, for submission to Parliament, the Report of the Cape Breton Development Corporation for the fiscal year ending December 31, 1972, as required by Section 33 of the Cape Breton Development Corporation Act.

Yours sincerely,

TOM KENT
President

COAL DIVISION

BALANCE SHEET AS AT DECEMBER 31, 1972

ASSETS	1972	1971	LIABILITIES	1972	1971
Current			Current		
Cash	\$ 8,303,992	\$ 1,010,829	Government of Canada—repayable working capital advances	\$8,500,000	\$
Accounts receivable (Note 3)	11,697,792	7,363,711	Accounts payable—trade	965,084	1,253,190
Inventories—coal, coke and by-products (Note 4)	4,279,099	4,239,031	Accrued wages and vacation pay	3,376,057	2,403,978
—operating materials and supplies (Note 2)	1,999,723	1,093,750	Accrued charges	5,350,652	3,137,034
Prepaid expenses	236,455	199,437	Employees' deductions and miscellaneous accounts payable	2,320,870	2,329,853
	26,517,061	13,906,758		20,512,663	9,124,055
Accounts receivable—the Companies (Note 1)		2,772,033	The Companies (Note 1)		
Employees receivables		56,883	Accounts payable for operation material and supplies (Note 2)		915,687
		2,828,916	Net proceeds of sale of coal stocks expropriated (Note 1)		2,943,183
Fixed assets (Note 1)					3,858,870
Real estate	498,334				
Mine development—Lingan	8,323,669	4,870,259			
Mining machinery	12,791,571	8,132,188			
Coke ovens	10,484,420	7,745,795			
Devco Railway	1,806,026	156,082			
Other plant and equipment	973,556	26,316			
	34,877,576	20,930,640			
Less: Realizations	109,312	93,994			
	34,768,264	20,836,646			
Accumulated depreciation (Note 6)	5,696,715				
	29,071,549	20,836,646			
	\$55,588,610	\$37,572,320			
				\$55,588,610	\$37,572,320

The notes to the financial statements are an integral part thereof.

On behalf of the Board

KENNETH WEST
Director

TOM KENT
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

AUDITORS REPORT

TO THE HONOURABLE
THE MINISTER OF REGIONAL ECONOMIC EXPANSION
OTTAWA, ONTARIO

We have examined the balance sheets of the Coal Division and the Industrial Development Division of the Cape Breton Development Corporation as at December 31, 1972, and the related operating statements, and statements of source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, subject to such adjustments as may result from final determination of the amounts payable, if any, in connection with the claim as explained in Note 8, and of the amount of the payment, if any, as explained in Note 9 to the financial statements of the Coal Division, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation as at December 31, 1972, and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the changes, with which we concur, as outlined in Notes 2, 6 and 13 to the financial statements of the Coal Division.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the Corporation.

TOUCHE, ROSS & Co.
Chartered Accountants.
Sydney, Nova Scotia
February 24, 1973

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1972

1. The Cape Breton Development Corporation was established on October 1, 1967. Its objectives include the rationalization of the coal industry.

For this purpose, it acquired on March 30, 1968, under the authority of Section 9 of The Cape Breton Development Corporation Act, lands and personal property located on the Island and interests in land and personal property located under waters adjacent thereto, that constituted or formed part of the works and undertakings operated or carried on by Dominion Coal Company Limited, Nova Scotia Steel and Coal Company Limited, The Dominion Rolling Stock Company Limited, Sydney and Louisbourg Railway Company, The Scotia Rolling Stock Company Limited, and the Cumberland Railway Company (the Companies).

During 1972 final agreement between the Companies and the Government was reached on the price to be paid for the above acquisition. As a result of this settlement, values have been attributed to expropriated assets as follows, based on appraisals:

Real Estate	\$ 498,334
Mining Equipment	1,539,025
Railway Equipment	1,127,514
Plant and Equipment	613,400
Inventory of Materials and Supplies	345,000
	<u>4,123,273</u>

In addition, a credit has been made to Grants, being the net proceeds of some of the expropriated coal stocks, in the amount of	2,591,296
Total Grants in respect of expropriation	<u>\$6,714,569</u>

2. The inventory of materials and supplies of the Companies at March 30, 1968, shown on their books at a cost of \$3,379,392, was acquired by (a) purchase by Cape Breton Development Corporation of items totalling \$915,687, and (b) expropriation settlement for the balance at an agreed price of \$345,000.

From the date of expropriation to September 5, 1972, all stores issues of expropriated materials had been charged to mining losses and credited to inventory at the historical cost to the Companies. The excess of the Companies' cost over the final settlement amounted to \$2,118,705. As a result of a review of the inventory of materials and supplies on hand at December 31, 1972, an amount of \$818,705 was determined to be the cost of obsolete and scrapped inventory and has been written off. The remaining \$1,300,000 excess of the Companies' cost over final settlement represents estimated overcharges against operations in prior years as a result of using the Companies' historical cost of expropriated stocks. This adjustment of \$1,300,000 has been credited to mining losses for the year ended December 31, 1972, as a prior period adjustment.

As of September 5, 1972, the Corporation changed to a standard cost system for valuing materials inventory. The net effect of this change is considered to be negligible.

3. Accounts receivable

	1972	1971
Government of Canada supplementary for mining losses	\$	\$ 980,059
Trade (Note 9)	11,468,868	6,243,165
Employees (current)	92,848	33,542
Miscellaneous	136,076	106,945
	<u>\$11,697,792</u>	<u>\$7,363,711</u>

4. Inventory — Coal, Coke and By-Products

	1972	1971
Coking coal — own production	\$ 466,000	\$ 570,074
— purchased	2,301,878	2,555,366
Other coal	785,916	714,624
Coke and by-products	725,305	398,967
	<u>\$ 4,279,099</u>	<u>\$4,239,031</u>

Coal inventories are valued at the average price obtainable on the open market, which is less than cost. In accordance with the consistent policy of the Corporation, any losses which probably will be sustained on the conversion of coking coal to coke will be recognized in the accounts as they are incurred. Inventories of coke and by-products are valued at estimated realizable values, which are less than cost.

5. During the year, coking coal produced by the Corporation has been transferred to the coke ovens operation at prices calculated to be equivalent to the cost (F.O.B. Eastern Seaboard) of coking coal from American sources, which is lower than the Corporation's cost of production.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

6. In 1972 the Corporation has provided depreciation on its fixed assets and has adjusted the Proprietor's Equity to reflect depreciation not provided in prior years. As values of expropriated assets were only ascertained in December, 1972, the depreciation for prior years has been treated as an adjustment to Proprietor's Equity.

The Treasury Board of Canada has indicated that depreciation should not be provided in determining Mining Losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

7. The Coal Division has made the following commitments:

- As at December 31, 1972, major purchase commitments totalling approximately \$2,975,000 had been made for capital items.
- To purchase from Sydney Steel Corporation the land occupied by and adjacent to the Coke Ovens at a price to be determined in accordance with an agreement dated April 30, 1968.
- An action was taken during the year by a group of employees of the Corporation on pre-retirement leave, for recovery of the amount of unemployment insurance payments taken into account in determining their entitlement under the plan. The action was dismissed with costs in December, 1972, but the appeal period has not expired.

8. A claim of approximately \$1,986,000 has been made against the Corporation under the provisions of a charter for shipping coal, in respect of reduction in cargo shipped in 1969, 1970 and 1971. It is possible that a claim will be made concerning 1972.

In an earlier year, an interim provision of \$250,000 was made for possible claims under this contract. The claimant has indicated that it will pursue the matter through arbitration or litigation, which the Corporation intends to oppose as to the entire claim.

9. A customer has not paid amounts owing to Cape Breton Development Corporation amounting to approximately \$10,000,000, and has indicated that this is in respect of the Corporation's inability to supply coke in 1971 and 1972 in quantities as specified under a contract. The Corporation has estimated that the cost to the customer to acquire substitute supplies in respect of the contract period, which will expire April 30, 1973, will be approximately \$9,500,000.

The Corporation denies legal liability in the matter, but is considering the possibility of an ex gratia payment which will partially offset the accounts due to the Corporation from this customer. Senior officials of the Corporation have under discussion with this firm a number of other matters and the Corporation's position is that an ex gratia payment will be made only as part of a conclusion satisfactory to the Corporation on these other matters.

The Corporation has set up an interim provision of \$5,000,000 against a possible ex gratia payment, but, depending on other considerations, the amount of the payment, if any, could be more or less than this amount.

10. The unfunded actuarial liability of the Cape Breton Development Corporation Non-Contributory Pension Plan was \$11,528,762 at December 31, 1970. The Plan was adjusted

effective November 1, 1971, resulting in an increase in the unfunded liability of \$389,974.

No provision for this liability has been included in the accounts as of December 31, 1972. The recommended minimum annual payment into the fund is \$1,121,772. During the current year, pension costs exceeded this amount. It is anticipated that when current annual pension costs are less than the recommended annual payment necessary to fund this liability, a fund will be created.

11. The Corporation had six directors during the year, whose aggregate remuneration for the year as directors was \$13,196 (1971 — \$17,982). The Corporation had eight officers during the year, whose aggregate remuneration for the year as officers was \$187,197 (1971 — \$191,273). One of the officers was also a director during the year.

12. Prior period adjustments include the following:

Inventory adjustment as detailed in Note 2	\$1,300,000
Adjustment of coke oven gas sales for prior years	1,035,314
Lump sum wage payment	(400,784)
Surcharges on 1968 and 1969 vacation pay not collectible from the Companies	(38,936)
	<u>\$1,895,594</u>

13. During the year, the Corporation changed its statement presentation in respect of fixed assets. In prior years the cost of fixed assets purchased had been offset against payments received from Canada for their purchase. Commencing in 1972, the payments from Canada were set up in total as Proprietor's Equity and depreciation to date deducted therefrom (Note 6).

STATEMENT OF PROPRIETOR'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 1972

	1972	1971
Balance at January 1 (Note 13)	\$24,589,395	\$15,671,963
Add: Payments by Canada in respect of mining losses — Vote 35	32,625,000	28,830,059
Payments by Canada in respect of capital expenditures — Vote 40	9,459,000	
Statutory grants for fixed assets		8,928,979
Assets acquired as a result of expropriation settlement by the Government of Canada with the Companies	6,714,569	
	<u>73,387,964</u>	<u>53,431,001</u>
Deduct: Mining losses	32,594,705	28,830,059
Expropriation expenses	20,597	11,547
Depreciation on fixed assets		
— years 1968-1971 (Note 6)	3,060,432	
— year 1972 (Note 6)	2,636,283	
	<u>38,312,017</u>	<u>28,841,606</u>
Balance at December 31	\$35,075,947	\$24,589,395

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

STATEMENT OF OPERATING RESULTS
FOR THE YEAR ENDED DECEMBER 31, 1972

	1972	1971
Colliery operating loss (statement attached)	\$20,638,762	\$16,582,062
Coke ovens operating loss (statement attached)	6,338,786	6,493,565
Devco Railway operating loss (profit) (statement attached)	245,621	(720,862)
	27,223,169	22,354,765
Other income	(208,109)	(94,042)
Other expenses		
Depreciation (Note 6)	2,636,283	
Provision for possible ex gratia payment (Note 9)	2,500,000	2,500,000
Pre-retirement pension plan costs	4,975,239	4,069,336
	10,111,522	6,569,336
Operating loss for the year	37,126,582	28,830,059
Deduct: Prior year adjustments (Note 12)	1,895,594	
Depreciation not deductible in determining mining losses (Note 6)	2,636,283	
Net mining loss for the year	\$32,594,705	\$28,830,059

The notes to the financial statements are an integral part thereof.

STATEMENT OF COLLIERY OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1972

	1972	1971
Coal sales	\$12,035,899	\$16,326,212
Coal transfers to coke ovens (Note 5)	5,768,629	6,877,206
	17,804,528	23,203,418
Deduct: Delivery and distribution expenses	2,905,683	2,843,736
Net sales from collieries	14,898,845	20,359,682
Cost of sales		
Wages	14,937,092	17,066,287
Wages' surcharges	4,009,207	4,287,358
Repairs	3,980,033	3,539,067
Materials and supplies	1,977,536	2,110,155
Administration	3,217,325	2,761,897
General expense	2,102,643	2,307,780
Power	1,725,717	1,883,042
Pensions	1,700,903	1,561,219
Washing costs	1,044,214	1,135,804
Salaries	716,191	728,744
Salaries' surcharges	93,964	75,743
	35,504,825	37,457,096
Net decrease (increase) in coal inventory (Note 4)	32,782	(515,352)
Cost of sales	35,537,607	36,941,744
Colliery operating loss	\$20,638,762	\$16,582,062

The notes to the financial statements are an integral part thereof.

STATEMENT OF COKE OVENS OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1972

	1972	1971
Sale of coke	\$4,966,474	\$7,408,525
Sale of by-products	853,779	791,274
Total sales	5,820,253	8,199,799
Cost of sales		
Cost of coal carbonized		
—own production (Note 5)	5,768,629	6,877,206
—imported	2,128,751	3,200,562
	7,897,380	10,077,768
Operating costs		
Wages and surcharges	2,828,363	2,481,000
Mobile equipment	109,551	194,529
Repairs	436,128	689,895
Materials and supplies	226,042	410,895
General expenses	271,426	298,712
Power	168,017	210,907
Administration	90,000	90,000
Salaries and surcharges	150,301	96,730
Property taxes	247,797	250,004
Tar expenses	60,372	40,983
	4,587,997	4,763,655
Net (increase) in coke and by-product inventory (Note 4)	(326,338)	(148,059)
Cost of sales	12,159,039	14,693,364
Coke ovens operating loss	\$6,338,786	\$6,493,565

The notes to the financial statements are an integral part thereof.

STATEMENT OF DEVCO RAILWAY OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1972

	1972	1971
Income	\$2,636,934	\$3,155,987
Costs		
Maintenance of way	364,084	341,217
Maintenance of equipment	600,791	375,603
Transportation	1,316,038	1,241,136
Traffic and general	601,642	477,169
	2,882,555	2,435,125
Operating profit (loss)	\$ (245,621)	\$ 720,862

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1972

	1972	1971
Source of funds		
Payments by Canada in respect of		
— mining losses — Vote 35	\$32,625,000	\$28,830,059
— capital expenditures — Vote 40	9,459,000	8,928,979
Expropriation settlement (Note 1)	6,714,569	
	<u>48,798,569</u>	<u>37,759,038</u>
Reduction in term receivables		
The Companies	2,772,033	
Employees' advances	56,883	14,525
	<u>2,828,916</u>	<u>14,525</u>
	<u>51,627,485</u>	<u>37,773,563</u>
Application of funds		
Net mining losses	32,594,705	28,830,059
Purchases of fixed assets — net	13,931,618	7,281,544
Expenses in respect of expropriation	20,597	11,547
	<u>46,546,920</u>	<u>36,123,150</u>
Reduction in long-term payables		
— the Companies	3,858,870	
	<u>50,405,790</u>	<u>36,123,150</u>
Net increase in working capital	\$ 1,221,695	\$ 1,650,413

The notes to the financial statements are an integral part thereof.

INDUSTRIAL DEVELOPMENT DIVISION
BALANCE SHEET AS AT DECEMBER 31, 1972

	1972	1971
ASSETS		
Current		
Cash	\$ 4,122,856	\$ 2,776,400
Accounts and interest receivable	147,485	130,889
Recoverable from Province of Nova Scotia	34,785	170,817
	<u>4,305,126</u>	<u>3,078,106</u>
Capital assets		
Investment in and loans to Darr (Cape Breton) Limited (Notes 3, 4 and 5)	5,092,250	4,997,103
Other loans (Note 2)	5,323,395	6,180,194
Properties	180,334	183,834
Capital expenditures—industrial parks	125,580	114,206
—tourist facilities	377,651	
—primary industry and other	78,661	
	<u>11,177,871</u>	<u>11,457,337</u>
	<u>\$15,482,997</u>	<u>\$14,553,443</u>
LIABILITIES		
Current		
Accounts payable	\$ 242,554	\$ 213,694
EQUITY		
Balance at January 1	14,339,749	15,722,577
Payments during year from — Canada	1,567,100	(1,500,000)
— Nova Scotia	2,185,921	2,207,433
	<u>18,092,770</u>	<u>16,430,010</u>
Deduct: Operating expenses for the year	2,852,327	2,090,261
Balance at December 31	<u>\$15,240,443</u>	<u>\$14,339,749</u>
	<u>\$15,482,997</u>	<u>\$14,553,443</u>

The notes to the financial statements are an integral part thereof.

On behalf of the Board

KENNETH WEST
Director

TOM KENT
Director

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1972

- The Cape Breton Development Corporation was established on October 1, 1967. Its objective is to stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry. Included in this objective is the promotion of industrial development on Cape Breton Island, and, in concert with the Department of Regional Economic Expansion and the Province of Nova Scotia, the improvement of opportunities for productive employment.
- As at December 31, 1972, the Industrial Development Division of the Corporation was committed to expenditures of approximately \$1,275,000 over and above the amounts included in the financial statements at that date.
The Corporation has also guaranteed a bank loan of \$28,500,000 in connection with a project.
- The Corporation beneficially owns all the outstanding shares of Darr (Cape Breton) Limited. The financial statements of the two companies have not been presented on a consolidated basis for the reason that their operations are of a completely different nature and it was considered that consolidated statements would not be appropriate.
- No account has been taken in the books of the Corporation of the loss of \$259,653 incurred by Darr (Cape Breton) Limited for the year ended December 31, 1972, nor accumulated losses to December 31, 1972 of \$1,058,547.

- As security for its advances to Darr (Cape Breton) Limited totaling \$5,092,000, which are payable on demand, the Corporation holds mortgages on the fixed assets of Darr (Cape Breton) Limited.

The Corporation has accrued interest of \$844,918 on advances made to Darr (Cape Breton) Limited. At December 31, 1972, full provision was made against this interest.

- On July 1, 1971, Darr (Cape Breton) Limited entered into a management agreement with Commonwealth Holiday Inns of Canada Limited for the operation of the motel building. Subject to options contained within the agreement, it shall remain in force until October 31, 1996.
- The total of interest received and receivable for the year is after provision for estimated unrecoverable interest charges of \$257,886.
- On December 1, 1969, Cape Breton Development Corporation took occupation of and assumed managerial responsibility for the Point Edward Establishment, which up to that time had been managed and operated by the Ministry of Transport. No transfer of title has been made and no amount has been set up on the records for any potential asset or liability.

The Corporation has executed a takeover agreement and forwarded it to the Ministry of Transport for completion. This agreement provides for payment to the Corporation on account of future liabilities which will be incurred by the Corporation for certain employee benefits.

- The Corporation had six directors during the year, whose aggregate remuneration for the year as directors was \$13,196

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

(1971 — \$17,982). The Corporation had eight officers during the year, whose aggregate remuneration for the year as officers was \$187,197 (1971 — \$191,273). One of the officers was also a director during the year.

10. Under an agreement dated June 13, 1967, between the Government of Canada and the Province of Nova Scotia, Canada and Nova Scotia agreed to make available to the Corporation for industrial development purposes \$20,000,000 and \$10,000,000, respectively. All funds due under this agreement have now been received. Further funding for industrial development will be by way of vote of the Parliament of Canada.

OPERATING STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1972

	1972	1971
Operating expenses		
Project grants	\$2,492,618	\$1,358,332
Professional fees	66,926	110,278
Salaries and directors' fees	311,691	247,162
Office and miscellaneous expense	72,931	123,486
Travelling expenses	22,639	34,329
Promotion expenses	7,870	5,399
	<u>2,974,675</u>	<u>1,878,986</u>
Deduct: Interest received and receivable (Note 7)	373,506	286,562
Net operating expenses	2,601,169	1,592,424
Add: Provision for estimated unrecoverable loans	251,158	497,837
Net expenses for the year	<u>\$2,852,327</u>	<u>\$2,090,261</u>

The notes to the financial statements are an integral part thereof.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1972

	1972	1971
Source of funds		
Payments from Canada	\$1,500,000	\$
Grants from Canada	67,100	
Grants from Nova Scotia	2,185,921	2,207,433
Net realization on properties	11,693	5,625
Repayments of loans	1,021,620	12,505
	<u>4,786,334</u>	<u>2,225,563</u>
Application of funds		
Advances to Darr (Cape Breton) Limited—net	95,147	1,473,379
Other loans	424,172	3,542,529
Capital expenditures—Industrial parks	11,374	348
—Tourist facilities	377,651	
—Primary industry and other	78,661	
Repayment of capital grant to Canada		1,500,000
Net operating expenses	2,601,169	1,592,424
	<u>3,588,174</u>	<u>8,108,680</u>
Net increase (decrease) in working capital	<u>\$1,198,160</u>	<u>\$(5,833,117)</u>

The notes to the financial statements are an integral part thereof.

CENTRAL MORTGAGE AND HOUSING CORPORATION

BALANCE SHEET DECEMBER 31, 1972

(with comparative figures for 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Cash	\$ 9,473,790	\$ 8,604,285	Accounts Payable and Accrued Liabilities:		
Accounts receivable:			Due to the Receiver General:		
Due from the Minister—Statement IV	11,903,920	12,910,012	Income Tax	\$ 2,353,206	\$ 262,248
Other	243,575	226,809	Excess in Reserve Fund	5,342,070	9,791,748
Other Assets	2,976,293	3,016,097	Other	9,880,971	7,971,590
Loans—Statement V	5,805,387,649	5,279,280,159	Deposits, Contractors' Holdbacks and		
Investment under Federal-Provincial			Deferred Income	6,766,341	7,455,553
Agreements—			Borrowings from the Government of		
Statement VII	292,984,820	259,424,050	Canada		
Real Estate,			Statement VIII	6,166,983,579	5,609,123,887
at cost, less accumulated depreciation			Deferred Profits		
(1972—\$25,765,817; 1971—			on sales of real estate	17,902,978	20,828,045
\$24,083,833)			Reserve Fund		
Statement VI	51,903,070	49,860,110	Statement III	5,000,000	5,000,000
Agreements for Sale and Mortgages			Capital		
arising from sales of real estate, at			Authorized and fully paid by the		
cost, including accrued interest	59,438,794	67,428,260	Government of Canada	25,000,000	25,000,000
Business Premises, Office Furniture and					
Equipment					
at cost, less accumulated depreciation					
(1972—\$5,399,944;					
1971—\$4,859,928)	4,917,234	4,683,289			
	<u>\$6,239,229,145</u>	<u>\$5,685,433,071</u>		<u>\$6,239,229,145</u>	<u>\$5,685,433,071</u>
Assets of the Insurance and Guarantee			Reserves of the Insurance and Guarantee		
Funds			Funds		
Statement IX	\$ 353,193,310	\$ 321,660,814	Statement IX	\$ 353,193,310	\$ 321,660,814
H. W. HIGNETT			LEONARD G. PESKETT, C. A.		
President			Chief Accountant		

CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF NET INCOME

	Year ended December 31, 1972	Year ended December 31, 1971
LOANS:		
Interest earned from borrowers	\$376,811,044	\$327,185,921
Interest charged by the Government of Canada	340,525,147	290,319,678
	\$36,285,897	\$36,866,243
Federal-Provincial Agreements:		
Interest earned on agreements	15,400,918	13,607,278
Interest charged by the Government of Canada	15,177,004	13,134,555
	223,914	472,723
Agreements for Sale and Mortgages:		
Interest earned from purchasers	3,917,132	4,292,462
Interest charged by the Government of Canada	898,175	987,127
	3,018,957	3,305,335
Real Estate:		
Rental revenue from tenants	10,684,408	10,359,677
Maintenance and other property expense, including interest charged by the Government of Canada (1972—\$2,066,518; 1971—\$2,062,089)	14,831,106	12,427,186
	(4,146,698)	(2,067,509)
Application Fees Earned on Mortgage Loans	5,527,747	4,974,616
Profit Realized on Disposal of Corporation Owned Real Estate	974,968	900,873
Fees Earned for Services to Insurance Funds	1,196,508	679,349
Fees Earned for Services to Government Departments	1,384,193	1,200,752
Interest Earned on Government of Canada Short Term Securities	604,960	332,830
Other Income	231,796	244,206
	45,302,242	46,909,418
Less: Administrative Expenses:		
Salaries and staff benefits	26,571,325	23,415,082
Other	7,942,104	8,220,326
	34,513,429	31,635,408
Losses on Insured Corporation Loans	122,592	15,905
	34,636,021	31,651,313
Net Income Before Income Tax	10,666,221	15,258,105
Income Tax	7,484,000	7,826,000
Net Income, transferred to Reserve Fund	\$ 3,182,221	\$ 7,432,105
RESERVE FUND		
	1972	1971
Balance, January 1	\$ 5,000,000	\$ 5,000,000
Net income for the year	3,182,221	7,432,105
Profits realized on sales of assets acquired without cost from the Government of Canada	2,159,849	2,359,643
	10,342,070	14,791,748
Excess over statutory limitation, transferred to the credit of the Receiver General	5,342,070	9,791,748
Balance, December 31	\$ 5,000,000	\$ 5,000,000
	1972	1971
NOTES:		
Expenses include:		
Depreciation	\$2,377,377	\$2,275,855
Directors' remuneration	\$ 46,799	\$ 57,284

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER
OF STATE FOR URBAN AFFAIRS

We have examined the balance sheet of Central Mortgage and Housing Corporation as at December 31, 1972 and the statements of net income, reserve fund and insurance and guarantee funds for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

In our opinion, the accompanying statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at December 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

YVON NORMANDIN, C.A.
of the firm
Bastien, Ménard, Normandin,
Séguin & Associés

W. J. BLAKELY, C.A.
of the firm
Thorne Gunn & Co.

Ottawa, February 15, 1973

THE COMPANY OF YOUNG CANADIANS

(Established by the Company of Young Canadians Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$ 197,080	\$ 69,262	Accounts payable and accrued liabilities	\$ 8,308	\$ 19,022
Short-term investments	838,500	975,000	Accrued volunteer honoraria	37,700	54,100
Advances to staff and volunteers	3,182	6,007	Surplus:		
Prepaid expense	6,532	6,797	Balance at beginning of year	\$983,944	837,605
			Excess of income over expense for the year, per Statement of Income and Expense	15,342	146,339
			Balance at end of year	999,286	983,944
	<u>\$1,045,294</u>	<u>\$1,057,066</u>		<u>\$1,045,294</u>	<u>\$1,057,066</u>

Certified correct:

G.L.P. de CHAMPLAIN
Financial Administrator

Approved:

PETER D. BRODHEAD
Executive Director

I have examined the above Balance Sheet and related Statement of Income and Expense and have reported thereon under the date of June 13, 1973 to the Secretary of State of Canada.

GEORGE LONG
Acting Auditor General of Canada

AUDITOR GENERAL OF CANADA

Ottawa, June 13, 1973.

STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Income		
Payment received pursuant to Secretary of State Vote 65 (Vote 70 in 1971-72)	\$1,978,000	\$1,900,000
Interest	66,276	36,338
	<u>2,044,276</u>	<u>1,936,338</u>
Expense		
Staff salaries and benefits (including remuneration of Executive Officer, 1973 - \$24,500; 1972 - \$22,729)	675,963	575,000
Volunteers' allowances and benefits	963,406	843,508
Services provided by individuals and firms	30,564	27,049
Transportation and travel	151,116	137,705
Program support - including office expense:		
Rental of premises and equipment	\$66,173	56,822
Printing, stationery and supplies	26,128	32,346
Miscellaneous	10,175	14,005
	<u>102,476</u>	<u>103,173</u>
Recruitment, training and conferences (including remuneration to Members of Council 1973 - \$3,538; 1972 - \$2,770)	64,607	62,631
Communications	40,802	40,933
	<u>2,028,934</u>	<u>1,789,999</u>
Excess of Income over Expense	\$ 15,342	\$ 146,339

THE HONOURABLE JAMES HUGH FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the accounts and financial transactions of The Company of Young Canadians for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

CROWN ASSETS DISPOSAL CORPORATION

(Established by the Surplus Crown Assets Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS		1973	1972	LIABILITIES		1973	1972
GENERAL ACCOUNT				GENERAL ACCOUNT			
Cash	\$	12,053	\$ 303,735	Accounts payable and accrued liabilities	\$	58,033	\$ 53,861
Deposit with Receiver General for Canada ..		100,000	200,000	Due to Receiver General for Canada			239,748
Due from Agency Account		648,153	784,682	Deferred income		567,750	705,300
Other		10,042	10,492			625,783	998,909
				Surplus:			
				Balance at beginning of year ...	\$300,000		300,000
				Add: Excess of income over			
				expense for the year, per			
				Statement of Income and			
				Expense	187,831		337,562
					487,831		637,562
				Deduct: Remitted to Receiver			
				General for Canada	343,366		337,562
				Balance at end of year	144,465		300,000
					\$ 770,248		\$ 1,298,909
		\$ 770,248	\$ 1,298,909				
AGENCY ACCOUNT				AGENCY ACCOUNT			
Cash	\$	1,089,548	\$ 693,250	Accounts payable and accrued liabilities	\$	145,338	\$ 21,615
Deposit with Receiver General for Canada ..		500,000	500,000	Advance payments by purchasers		977,622	278,547
Accounts receivable		383,360	96,529	Security deposits by purchasers		75,812	75,566
Receivable under long-term sales agreements:				Due to General Account		648,153	784,682
Interest-bearing (Note 1)	\$14,644,772		17,480,815	Equity of Canada and others (Schedule "A") .		16,293,655	19,039,184
Non interest-bearing	1,522,900		1,429,000				
		16,167,672	18,909,815				
		\$18,140,580	\$20,199,594			\$18,140,580	\$20,199,594

The accompanying notes are an integral part of the financial statements.

Certified correct:

L. M. MONDOR
Comptroller

Approved:

JEAN MIQUELON
President

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of May 18, 1973, to the Minister of Supply and Services.

GEORGE LONG
Acting Auditor General of Canada

CROWN ASSETS DISPOSAL CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Income		
Portion retainable by the Corporation from Agency Account net sales and other income	\$1,448,849	\$2,356,867
Add: Transferred from deferred income	137,550	(705,300)
	<u>1,586,399</u>	<u>1,651,567</u>
Interest earned by General Account	7,318	3,327
	<u>1,593,717</u>	<u>1,654,894</u>
Expense		
Administrative and office salaries (Note 2)	1,057,272	975,793
Employee benefits	100,909	85,492
Rent	76,034	75,154
Communications	69,601	66,704
Printing, stationery and office supplies	31,247	33,609
Travel	28,335	26,045
Office furniture, equipment, repairs and upkeep	20,781	26,353
Data processing	14,544	14,544
Advertising and publicity	5,129	5,744
Other	2,034	7,894
	<u>1,405,886</u>	<u>1,317,332</u>
Excess of income over expense	\$ 187,831	\$ 337,562

The accompanying notes are an integral part of the financial statements.

SUMMARY OF TRANSACTIONS IN AGENCY ACCOUNT
DURING THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Balance at beginning of year, relating to:		
Canada	\$18,977,877	\$12,580,633
Others	61,307	12,325
	<u>\$19,039,184</u>	<u>12,592,958</u>
Add:		
Sales made on behalf of:		
Canada	16,566,848	25,868,190
Others	606,314	695,361
Interest on sales agreements	1,041,438	950,966
Other interest and mis- cellaneous income	27,352	19,123
	<u>18,241,952</u>	<u>27,533,640</u>
Less: Sundry direct costs relating to sales	189,499	47,901
	<u>18,052,453</u>	<u>27,485,739</u>
	<u>37,091,637</u>	<u>40,078,697</u>
Deduct:		
Portion retainable by the Corporation from net sales and other income	1,448,849	2,356,867
Remittances during year to: Receiver General for		
Canada	18,875,809	18,103,403
Others	473,324	579,243
	<u>20,797,982</u>	<u>21,039,513</u>
Balance at end of year, relating to:		
Canada	16,176,219	
Others	117,436	
	<u>\$16,293,655</u>	<u>\$19,039,184</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1973

1. The amount receivable under long-term interest-bearing sales agreements includes unpaid balances of \$5,677,500 with respect to the sale in 1972 of used military aircraft to two foreign countries, which may involve the Corporation in some risk of loss. The amounts are payable in three and five equal annual instalments respectively with interest at 6% per annum on the unpaid balances.
2. Administrative and office salaries include remuneration of officers \$102,902 (\$99,446 in 1972). The Corporation has six directors and four officers, one of whom is a director. The directors received no remuneration as directors.

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, May 18, 1973.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Crown Assets Disposal Corporation for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$125,546	\$158,561	Accounts payable	\$167,975	\$106,900
Accounts receivable:			Accrued retroactive salary increases	2,147	89,509
Government departments and agencies \$ 22,373		20,606	Contractors' deposits on plans and specifications ..	16,425	8,600
Others	28,866	15,596	Contractors' security deposits (contra)	461,591	536,736
	51,239	36,202	Capital Stock:		
Travel advances	5,132	5,725	Authorized -- 1,000 shares of no par value		
Prepaid expense	4,661	4,552	Issued -- 31 shares fully paid	31	31
Contractors' security deposits (contra):					
Cash	189,691	225,236			
Canada bonds at par value (market					
value \$160,000)	271,900	311,500			
	461,591	536,736			
	\$648,169	\$741,776		\$648,169	\$741,776

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

A. G. BLAND
*President*L. G. CRUTCHLOW
Director

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of May 24, 1973 to the Minister of National Defence.

GEORGE LONG
Acting Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1973

AUDITOR GENERAL OF CANADA

Ottawa, May 24, 1973.

(with comparative figures for the year ended March 31, 1972)

	1973	1972
EXPENSE—		
Salaries and living allowances (Note 2)	\$2,443,456	\$3,434,991
Employee benefits	195,887	259,740
Travel and removal	150,557	205,147
Office accommodation	89,612	90,298
Telephone and telegraph	57,238	63,217
Professional services	42,001	32,639
Office supplies and maintenance	34,404	38,539
Advertising	28,458	31,015
Postage, express and freight	25,126	23,691
Accounting and cheque issue services—contracts	7,000	7,000
Furniture, machines and other equipment	4,687	36,845
Workmen's Compensation award Supplies, materials and equip- ment for Regional Emergency Government Headquarters		21,068
Other	8,523	5,937
	<u>\$3,086,949</u>	<u>4,267,267</u>
INCOME—		
Recovery from the Department of National Defence of the costs of operating and main- taining the Regional Emer- gency Government Head- quarters		1,299,451
Reimbursements for costs of engineering and administrative services on contracts of depart- ments and agencies of the Canadian and other govern- ments	198,551	247,022
Forfeiture of deposits on plans and specifications	725	825
Other	708	932
	<u>199,984</u>	<u>1,548,230</u>
Net expense	<u>2,886,965</u>	<u>2,719,037</u>
Net expense provided for by— National Defence Vote 35	2,869,965	2,702,037
Government departments which provided services without charge	17,000	17,000
	<u>\$2,886,965</u>	<u>\$2,719,037</u>

The accompanying notes are an integral part of the financial statements.

THE HONOURABLE JAMES RICHARDSON,
MINISTER OF NATIONAL DEFENCE,
OTTAWA.

Sir:

I have examined the accounts and financial statements of Defence Construction (1951) Limited for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

NOTES TO FINANCIAL STATEMENTS AT MARCH 31, 1973

- At March 31, 1973 the Company had in its custody Crown-owned office furniture and machines, and other equipment costing \$228,379.
- Salaries and living allowances include remuneration of officers, \$74,441. The Company has six directors and three officers, one of whom is also a director.

ELDORADO AVIATION LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AT DECEMBER 31, 1972

(with comparative figures at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current Assets:			Current Liabilities:		
Cash	\$ 116,602	\$ 18,658	Accounts payable	\$ 45,958	\$ 14,239
Accounts receivable:			Eldorado Nuclear Limited	14,831	(7,360)
Northern Transportation Company Limited..	5,013	39,495		60,789	6,879
Other	1,362	5,596			
	6,375	45,091	Capital:		
Operating supplies, at cost	70,077	74,986	Capital Stock:		
Prepaid insurance	32,455	26,965	Authorized—50,000 shares of \$1 each		
	225,509	165,700	Issued—28,006 shares fully paid	28,006	28,006
			Surplus	257,039	257,039
				285,045	285,045
Capital Assets, at cost:					
Aircraft, including major spare parts	1,033,026	1,020,226			
Shop, hangar and loading equipment	46,100	46,695			
Office furniture and equipment	9,752	9,752			
	1,088,878	1,076,673			
Less: Accumulated depreciation	968,553	950,449			
	120,325	126,224			
	\$ 345,834	\$ 291,924		\$345,834	\$291,924

Approved on behalf of the Board

W. M. GILCHRIST

Director

R. C. POWELL

Director

I have examined the above Balance Sheet and the related Statement of Recoverable Expense and have reported thereon under date of March 8, 1973 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON

Auditor General of Canada

STATEMENT OF RECOVERABLE EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Salaries and wages	\$446,569	\$420,329
Employee benefits	47,934	44,956
Supplies	174,943	158,988
Repairs	150,973	175,139
Hangar expense	46,223	45,463
Insurance	35,124	47,732
Depreciation	24,655	19,241
Landing fees	13,198	12,862
Travel	1,107	1,861
Miscellaneous	15,851	13,048
	956,577	939,619
Miscellaneous income	58,844	25,058
Net expense	\$897,733	\$914,561
Net expense recovered from:		
Eldorado Nuclear Limited	\$566,808	\$672,084
Northern Transportation Company Limited	330,925	242,477
	\$897,733	\$914,561

Note: The Company has four directors and three officers, two of whom are also directors. No compensation was paid.

ELDORADO AVIATION LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, March 8, 1973.

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Eldorado Aviation Limited for the year ended December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of Section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of recoverable expense, give a true and fair view of the expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

ELDORADO NUCLEAR LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AT DECEMBER 31, 1972

(with comparative figures at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current Assets:			Current Liabilities:		
Cash	\$ 347,402	\$ 222,851	Accounts payable	\$ 1,568,420	\$ 5,996,067
Short-term bank deposits	4,250,000	1,900,000	Loans from Canada due within one year (Note 3)	7,103,828	5,516,145
Accounts receivable	1,406,383	3,268,109	Advance payments in respect of concentrates to be delivered	2,209,963	251,050
Concentrates and refinery products valued at lower of cost or realizable value	47,342,571	40,364,589		10,882,211	11,763,262
Operating and general supplies, at cost	3,271,686	3,805,652			
Prepaid expenses	230,582	213,546			
	56,848,624	49,774,747	Advance payments in respect of concentrates to be delivered in later years	788,166	2,635,400
Deferred accounts receivable in respect of concentrates delivered (Note 1)	2,966,524	3,434,674	Deferred accounts in respect of purchase and development programs	1,790,419	1,097,963
Investments and Loans:			Loans from Canada (Note 3)	39,466,012	27,838,870
Investments in wholly-owned subsidiary companies, at cost (Note 2)	187,153	187,153	Capital:		
Employees' housing loans	28,762	44,350	Capital Stock:		
Municipal Corporation of Uranium City and District, 5% to 8½% debentures, maturing 1975-88	600,355	675,864	Authorized—110,000 shares of no par value		
	816,270	907,367	Issued—70,500 shares, fully paid	6,586,080	6,586,080
Unamortized Expense:			Retained earnings	35,827,563	39,468,395
Pre-production and mine development costs	8,558,288	8,281,497		42,413,643	46,054,475
Excess of costs and expenses over sales of concentrates procured from other producers		109,957			
	8,558,288	8,391,454			
Capital Assets:					
Property, plant and equipment, at cost	77,723,782	76,450,577			
Less: Accumulated depreciation	51,573,037	49,568,849			
	26,150,745	26,881,728			
	\$95,340,451	\$89,389,970		\$95,340,451	\$89,389,970

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
DirectorMARCEL BÉLANGER
Director

I have examined the above Balance Sheet and the related Statements of Income and Expense, Retained Earnings and Source and Application of Funds and have reported thereon under date of March 8, 1973 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON
Auditor General of Canada

ELDORADO NUCLEAR LIMITED—Continued**STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED DECEMBER 31, 1972**

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Income:		
Sales — Company's products and services ..	\$ 9,730,486	\$11,095,320
Expense:		
Cost of products and services sold	9,702,845	10,885,816
Scientific research	585,697	728,866
Administration	348,798	361,964
Exploration	106,374	67,478
Marketing	329,151	398,251
	<u>11,072,865</u>	<u>12,442,375</u>
Net loss from operations	1,342,379	1,347,055
Other Income and Expense:		
Income arising from the ore procurement program	15,687	937,439
Interest and other non-operating income ..	135,795	110,710
	<u>151,482</u>	<u>1,048,149</u>
Less:		
Interest on loans from Canada	2,427,067	2,009,231
Other non-operating expense	22,868	21,218
	<u>2,449,935</u>	<u>2,030,449</u>
Net other expense	2,298,453	982,300
Net Loss	\$ 3,640,832	\$ 2,329,355

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF RETAINED EARNINGS FOR THE
YEAR ENDED DECEMBER 31, 1972**

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Balance at January 1	\$39,468,395	\$41,797,750
Net loss for the year	3,640,832	2,329,355
Balance at December 31	<u>\$35,827,563</u>	<u>\$39,468,395</u>

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF SOURCE AND APPLICATION OF FUNDS FOR
THE YEAR ENDED DECEMBER 31, 1972**

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Source of Funds		
Net Loss	\$(3,640,832)	\$(2,329,355)
Items charged to operations not requiring a current outlay of funds	4,802,707	4,520,397
	<u>1,161,875</u>	<u>2,191,042</u>
Loans from Canada	17,200,000	11,000,000
Reduction in deferred accounts receivable ..	468,150	1,564,722
Reduction in debentures and housing loans ..	91,097	122,883
	<u>18,921,122</u>	<u>14,878,647</u>
Application of Funds		
Repayment of loans from Canada	6,500,000	5,200,000
Reduction in long-term advance payments ..	1,847,234	951,044
Capital assets	1,325,677	1,355,455
Pre-production and mine development costs	1,293,283	801,826
	<u>10,966,194</u>	<u>8,308,325</u>
Increase in Working Capital	7,954,928	6,570,322
Working Capital at the beginning of the year ..	38,011,485	31,441,163
Working Capital at the end of the year	<u>\$45,966,413</u>	<u>\$38,011,485</u>

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF SALES AND COSTS OF URANIUM
CONCENTRATES PROCURED FROM
OTHER PRODUCERS FOR THE
YEAR ENDED DECEMBER 31, 1972**

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Sales of concentrates	\$2,752,557	\$12,730,607
Cost of concentrates sold	<u>2,626,913</u>	<u>11,280,187</u>
	125,644	1,450,420
Amortization of excess of costs and expenses over sales of concentrates procured from other producers	109,957	512,981
Net income to Company operations	<u>\$15,687</u>	<u>\$937,439</u>

The accompanying notes are an integral part of the financial statements.

ELDORADO NUCLEAR LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA

Ottawa, March 8, 1973.

1. Deferred Accounts Receivable

These are receivable under a contract which provides for payment to be made following shipment of products as required during the period 1974-1975.

2. Subsidiary Companies

The assets, liabilities, income and expense of the Company's two wholly-owned subsidiaries, Northern Transportation Company Limited and Eldorado Aviation Limited, have not been included in the financial statements of Eldorado Nuclear Limited as each company is a Crown corporation as defined in the Financial Administration Act and is required under that Act to report annually to the appropriate Minister. Northern Transportation Company Limited earned a profit of \$1,955,223 for the year 1972. The net expense of Eldorado Aviation Limited totalling \$897,733 for the year 1972 was recovered from Eldorado Nuclear Limited and Northern Transportation Company Limited. The aggregate undistributed profits earned by the two subsidiaries since acquisition by Eldorado Nuclear Limited amount to \$9,336,308.

3. Loans from Canada

The Company has borrowed \$54,400,000, subject to terms and conditions prescribed by the Governor in Council. Outstanding principal and interest at December 31, 1972 amounted to \$46,569,840, of which \$7,103,828 is due to be repaid within one year and the balance of \$39,466,012 is repayable by October 15, 1977. Discussions are in progress aimed at deferral of certain payments due pursuant to the existing terms and conditions of the loans.

4. Government of Canada Uranium Stockpile

The Company is the custodian of uranium-bearing concentrates acquired for the government of Canada at a cost of \$101,183,000. This cost, which has been charged to parliamentary appropriations, is not included in the accounts of the Company.

5. Depreciation

Depreciation included in the accounts amounted to \$2,066,370 based on rates which, at capacity output, ensure complete write-off of fixed assets other than the zirconium plant, over not more than ten years. This amount includes a nominal figure of \$200,000 for the zirconium plant, which was intermittently employed for purposes other than the production of zirconium.

6. Supplementary Information

The accounts for 1972 include the following: amortization of preproduction and mine development costs, \$1,016,492; remuneration of directors as directors, \$6,000; and remuneration of officers as officers, \$179,000. The Company has seven directors and six officers; one officer is also a director.

Northern Transportation Company Limited has eight directors and five officers; three officers are also directors; remuneration of directors as directors was \$2,000 and remuneration of officers as officers, \$77,000. Eldorado Aviation Limited has four directors and three officers, two of whom are also directors; no compensation was paid to either officers or directors.

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Eldorado Nuclear Limited for the year ended December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of Section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year, and
 - (iv) in the case of the statement of source and application of funds, present fairly the source and application of the Company's funds for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

EXPORT DEVELOPMENT CORPORATION

(Established by the Export Development Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current:			Current:		
Cash and short-term deposits	\$ 19,200,957	\$ 3,196,866	Accounts payable	\$ 179,407	\$ 115,648
Short-term investments and accrued interest	2,078,526	4,561,059	Policyholders' premium deposits	208,220	207,671
Premiums and other receivables	63,431	423,115	Due to Canada (Note 10)	23,378	60,567
Notes receivable:			Short-term borrowings (Note 11)	44,877,826	
Maturing within one year	\$ 61,317,108	38,688,965	Loans and advances from Canada:		
Interest accrued	9,503,545	6,575,954	Principal repayable within one year	\$56,769,310	36,769,286
Overdue principal and interest	4,675,189	4,598,687	Interest accrued	6,835,840	5,307,684
	75,495,842	49,863,606		63,605,150	42,076,970
	96,838,756	58,044,646		108,893,981	42,460,856
Investments:			Deferred premiums	3,502,828	3,532,754
Deposits with the Receiver General for Canada	43,975,579	43,975,579	Loans from Canada (Note 6)	395,768,146	335,754,597
Canada bonds at amortized cost (par value \$5,300,000; market value \$4,743,000)	5,295,010	6,290,884	Advances from Canada under agreements written on Government account	26,316,182	10,134,581
	49,270,589	50,266,463	Capital:		
Notes receivable held under agreements written on:			Capital stock: (Note 12)		
Corporation account (Note 2)	430,902,687	333,584,658	Authorized and subscribed — 750,000 shares of \$100 each	75,000,000	75,000,000
Government account (Note 3)	26,316,182	10,134,581	Subscriptions not called 550,000 shares	55,000,000	55,000,000
	457,218,869	343,719,239	Issued and fully paid — 200,000 shares	20,000,000	20,000,000
Office furniture and equipment, at cost less accumulated depreciation	173,968	157,395	Capital surplus paid in by the Minister of Finance	20,000,000	20,000,000
			Underwriting reserve (Note 1)	6,000,000	6,000,000
			Reserve for losses on notes receivable	4,362,600	3,011,369
			Retained earnings (Exhibit A)	18,658,445	11,293,586
				69,021,045	60,304,955
	\$603,502,182	\$452,187,743		\$603,502,182	\$452,187,743

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. E. BOWLING
Comptroller-Treasurer

Approved:

H. T. AIKEN
President

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of March 16, 1973 to the Minister of Industry, Trade and Commerce.

A. M. HENDERSON
Auditor General of Canada

EXPORT DEVELOPMENT CORPORATION—Continued

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Income—		
Export Credits Insurance:		
Premiums and guarantee fees earned on risks insured on the Corporation's own account	\$ 1,667,750	\$1,726,314
Premiums and guarantee fees earned on risks insured on Government account	543,164	497,886
	<u>\$2,210,914</u>	<u>2,224,200</u>
Foreign Investment Insurance:		
Premiums and fees earned on risks insured on Government account	43,803	31,702
International Lending:		
Interest and fees earned in respect of agreements written on the Corporation's own account	29,554,304	20,980,430
Less: Interest expense	24,014,028	17,928,856
	<u>5,540,276</u>	<u>3,051,574</u>
Interest earned in respect of agreements written on Government account	1,343,026	350,119
Less: Interest expense	1,294,331	336,651
	<u>48,695</u>	<u>13,468</u>
	<u>7,843,688</u>	<u>5,320,944</u>
Expense—		
Salaries and staff support	2,474,042	1,705,103
General administration	536,032	283,827
Accommodation and occupancy improvements	302,261	266,168
Travel and public relations	167,676	155,640
	<u>3,480,011</u>	<u>2,410,738</u>
Operating Income	<u>4,363,677</u>	<u>2,910,206</u>
Other Income—		
Interest on investments	4,087,721	3,542,103
	<u>8,451,398</u>	<u>6,452,309</u>
Special Items—		
Policyholders' claims		
Payments	\$2,209,081	3,274,141
Provided pursuant to Section 27 of the Act	71,844	
	<u>2,137,237</u>	<u>3,274,141</u>
Recoveries	2,425,307	1,286,088
Net payments (recoveries)	(288,070)	1,988,053
Canada's share of earnings (See Note 10)	23,378	60,568
	<u>(264,692)</u>	<u>2,048,621</u>
Net Income transferred to Retained Earnings	<u>\$8,716,090</u>	<u>\$4,403,688</u>

NOTES TO FINANCIAL STATEMENTS

- The authority to enter into contracts of export credits insurance under sections 24 and 26 of the Export Development Act is limited to \$500 million outstanding at any one time. As at December 31, 1972, the liability of the Corporation under contracts of insurance entered into on its own account and any guarantees given in connection therewith and outstanding amounted to \$319,849,000.
- Notes receivable under section 29 of the Export Development Act, for which the foreign customers liability under section 30 at any time may not exceed \$850 million, amounted to \$489,450,000 as at December 31, 1972. Details are as follows:

Current—	
Overdue December 31, 1972	\$ 3,640,000
Due in 1973	54,907,000
	<u>58,547,000</u>

Non-Current—	
Due in 1974	\$ 63,143,000
Due in 1975-1977	178,319,000
Due in 1978-1982	161,464,000
Due in 1983-1986	27,977,000
	<u>430,903,000</u>
Total	<u>\$489,450,000</u>

In addition the Corporation had signed loan agreements aggregating \$351,607,000 outstanding at that date which, subject to the fulfilment of the terms and conditions of these agreements, may result in a foreign customer liability of the same amount.

- Notes receivable under section 31 of the Export Development Act, for which the foreign customers liability under section 32 at any time may not exceed \$450 million, amounted to \$32,726,000 as at December 31, 1972. Details are as follows:

Current—	
Due in 1973	\$ 6,410,000
	<u>6,410,000</u>

Non-Current—	
Due in 1974	\$12,820,000
Due in 1975-1977	10,940,000
Due in 1978-1982	1,600,000
Due in 1983-1986	956,000
	<u>26,316,000</u>
Total	<u>\$32,726,000</u>

In addition the Corporation had signed loan agreements aggregating \$71,274,000 outstanding at that date which, subject to the fulfilment of the terms and conditions of these agreements, may result in a foreign customer liability of the same amount.

- The liability of the Corporation under contracts of export credits insurance entered into and guarantees issued under sections 27 and 28 of the Export Development Act (which

EXPORT DEVELOPMENT CORPORATION—Continued

EXHIBIT A

provides that all moneys required to discharge its liabilities under such contracts, to a limit of \$500 million are payable to the Corporation out of the Consolidated Revenue Fund) and outstanding as at December 31, 1972, amounted to \$330,807,000.

5. The liability of the Corporation under contracts of foreign investment insurance entered into under sections 34 and 37 of the Export Development Act (which provides that all moneys required to discharge its liabilities under such contracts, to a limit of \$150 million are payable to the Corporation out of the Consolidated Revenue Fund) and outstanding as at December 31, 1972, amounted to \$7,060,000.

6. Loans from Canada totalling \$446,127,000 are represented by serial obligations bearing interest at rates ranging from 4½% to 7½%. Instalments are due as follows:

Current—	
Due in 1973	\$ 50,359,000
	<u>50,359,000</u>
Non-Current—	
Due in 1974	\$ 53,758,000
Due in 1975-1977	145,135,000
Due in 1978-1982	154,700,000
Due in 1983-1986	42,175,000
	<u>395,768,000</u>
Total	<u>\$446,127,000</u>

7. Deferred accounts receivable arising out of claims paid in connection with exchange transfer difficulties as at December 31, 1972, amounted to \$675,000. Other claims paid from which future recoveries might be made, as at December 31, 1972, amounted to \$2,734,000.
8. United States dollar accounts have been translated into Canadian dollars as follows: assets and liabilities at the exchange rate prevailing at December 31, 1972; income and expense at the average exchange rates in effect during the year.
9. Expense for the year included depreciation in the amount of \$43,000; remuneration of directors as directors of the Corporation amounted to \$10,000 which was paid to the directors not selected from among persons employed in the public service of Canada; the five officers of the Corporation were paid \$150,000. There were eleven directors of whom one is also an officer of the Corporation.
10. Canada's share of earnings represents the excess of revenue over expense in connection with transactions entered into under sections 27, 31 and 34 of the Export Development Act, which sections cover programs carried out on the Government's behalf.
11. The short-term borrowings of \$44,878,000 are covered by promissory notes having a face value of \$45 million and maturing within the period January 1 to August 1973. As security for the note holders, the Corporation has arranged a revolving line of credit with its bankers totalling \$50,000,000 extending to April 13, 1973.
12. Capital stock subscriptions are subject to call at the discretion of the Board of Directors pursuant to section 11 of the Act.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Balance as at January 1	\$11,293,586	\$ 8,281,183
Net income for the year	8,716,090	4,403,688
	<u>20,009,676</u>	<u>12,684,871</u>
Transferred to reserve for losses on notes receivable	1,351,231	1,391,285
Balance as at December 31	<u>\$18,658,445</u>	<u>\$11,293,586</u>

EXPORT DEVELOPMENT CORPORATION—Concluded

AUDITOR GENERAL OF CANADA

Ottawa, March 16, 1973.

THE HONOURABLE ALASTAIR GILLESPIE,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Export Development Corporation for the year ended December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

During the year the Corporation participated with the Canadian Commercial Corporation in a transaction involving the sale to a foreign country of aircraft of the Department of National Defence and the provision of replacement aircraft to the Department. The Corporation's involvement was the provision of financing to the extent of \$28,485,000 which is being used for the purchase of replacement aircraft without seeking a parliamentary appropriation. This transaction gave rise to a qualification in the Auditor General's report of June 7, 1972 on the accounts of the Canadian Commercial Corporation and in the forthcoming 1972 Report of the Auditor General to the House of Commons.

In compliance with the requirements of section 77 of the Financial Administration Act I report that, subject to the foregoing, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the income and expense (including policy-holders' claims) of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A.M. HENDERSON

Auditor General of Canada.

FARM CREDIT CORPORATION*(Established by the Farm Credit Act)***BALANCE SHEET AS AT MARCH 31, 1973***(with comparative figures as at March 31, 1972)*

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$ 2,829,844	\$ 2,335,879	Accounts payable	\$ 406,626	\$ 281,638
Accounts receivable	35,863	31,062	Due to Canada in respect of operations for the year	42,410	57,211
Loans to farmers, secured by first mortgages	1,276,908,466	1,233,597,673	Interest accrued on Canada loans	27,481,192	28,250,244
Loans to farm syndicates	6,688,801	6,803,721	Instalment prepayments, fire insurance recoveries, unearned appraisal fees and other deposits	10,160,293	7,517,425
Agreements for sale in respect of:			Canada loans in respect of:		
Farm Credit Act	\$1,701,695	989,536	Farm Credit Act ..	\$1,195,504,890	1,154,322,196
Small Farm Development Program	494,416		Farm Syndicates Credit Act	6,525,108	6,668,009
	2,196,111		Small Farm Development Program	500,000	
Real estate held for sale	571,181	495,047		1,202,529,998	1,160,990,205
Fixed assets, at cost	646,986	586,545	Capital:		
Less: Accumulated depreciation	456,241	422,628	Capital paid in by Canada under the Farm Credit Act	47,850,000	46,200,000
	190,745	163,917	Reserve for losses—Farm Credit Act:		
			Balance at beginning of year	1,094,928	1,287,569
			Deduct: Net loss on loans to farmers	177,701	192,641
			Balance at end of year	917,227	1,094,928
			Retained earnings from operations under the Farm Syndicates Credit Act:		
			Balance at beginning of year	25,184	12,393
			Add: Net profit for the year	8,081	12,791
			Balance at end of year	33,265	25,184
				48,800,492	47,320,112
	\$1,289,421,011	\$1,244,416,835		\$1,289,421,011	\$1,244,416,835

Certified correct:

P. A. LANOIX
Comptroller

Approved:

G. OWEN
Chairman

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 8, 1973 to the Minister of Agriculture.

GEORGE LONG
Acting Auditor General of Canada

FARM CREDIT CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

OPERATIONS UNDER THE FARM CREDIT ACT

	1973	1972
Income		
Interest earned on mortgage loans to farmers	\$72,164,879	\$69,096,911
Deduct: Interest on loans from Canada ...	72,960,169	70,729,098
	(795,290)	(1,632,187)
Appraisal, legal and supervision fees	504,483	391,528
Other	469,505	280,014
	178,698	(960,645)
Expense		
Salaries	\$6,414,661	5,971,955
Employee benefits	518,861	462,007
Office accommodation	663,973	505,820
Travel	603,181	523,826
Rental and maintenance of office equipment	137,903	122,465
Printing, stationery and office supplies	95,543	71,672
Telephone	94,916	81,894
Postage and express	73,104	56,234
Depreciation	48,009	41,440
Other	81,277	71,461
	8,731,428	7,908,774
Less: Portion allocated to operations under the:		
Farm Syndicates Credit Act	\$ 45,578	41,630
Small Farm Development Program	72,241	
	117,819	41,630
	8,613,609	7,867,144
Net operating loss provided for by Department of Agriculture Vote 45	\$ 8,434,911	\$ 8,827,789

OPERATIONS UNDER THE SMALL FARM
DEVELOPMENT PROGRAM

	1973
Income	
Interest earned on agreements for sale	\$ 4,414
Deduct: Interest on loans from Canada ...	3,030
	1,384
Appraisal fees	740
	2,124
Expense	
Portion of Corporation expense allocated to operations under this program ...	\$ 72,241
Other	48,562
	120,803
Deduct: Amount recovered from Department of Agriculture Vote 1	120,172
	631
Excess of income over expense due to Canada	\$ 1,493

Note: The Corporation has five members, two of whom received \$59,750 in salaries as officers. The members receive no remuneration as members.

AUDITOR GENERAL OF CANADA

Ottawa, June 8, 1973.

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Farm Credit Corporation for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Section 15 of the Farm Credit Act requires the Corporation to establish a Reserve out of which may be paid "any losses sustained by the Corporation in the conduct of its business". The section further provides that the Corporation shall credit its net earnings each year to this Reserve until the amount of the Reserve equals the capital of the Corporation. At March 31, 1973 the capital of the Corporation amounted to \$47,850,000 while the Reserve amounted to \$917,227.

It has been pointed out previously that the statutory lending rate of 5% on loans to farmers has not provided sufficient income to cover the interest paid on borrowings from Canada and administrative expenses. Although the statutory rate was abolished with effect from November 15, 1968, annual losses will continue to be incurred with respect to outstanding loans totalling \$616 million at March 31, 1973 which still bear interest at the statutory rate of 5%. Since 1963 these losses have been recovered from annual parliamentary appropriations provided for the purpose in order to prevent further depletion of the Reserve for losses. However, this policy does

OPERATIONS UNDER THE FARM SYNDICATES
CREDIT ACT

	1973	1972
Income		
Interest earned	\$ 467,865	\$ 476,389
Deduct: Interest on loans from Canada ...	425,997	443,446
	41,868	32,943
Other	23,533	21,478
	65,401	54,421
Portion of Corporation expense allocated to operations under this Act	45,578	41,630
Net operating profit	19,823	12,791
Deduct: Net loss on loans	11,742	
Net profit transferred to retained earnings ..	\$ 8,081	\$ 12,791

FARM CREDIT CORPORATION—Concluded

not provide for the building up of the Reserve to an amount equivalent to the capital of the Corporation as is contemplated by the Farm Credit Act.

In compliance with the requirements of section 77 of the Financial Administration Act I now report that, in my opinion, subject to the foregoing:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

FRESHWATER FISH MARKETING CORPORATION

(Established by the Freshwater Fish Marketing Act)

BALANCE SHEET AS AT APRIL 30, 1972

(with comparative figures as at April 30, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current Assets:			Current Liabilities:		
Cash	\$ 735,919	\$ 42,427	Accounts payable—fish purchases	\$ 33,609	\$ 94,950
Advances to agents	230,630	162,127	—other	819,549	252,332
Accounts receivable	989,918	938,905	Long-term debt due within one year	182,948	
Mortgage receivable	88,700		Loans from Canada under section 17 of the Act	9,600,000	4,600,000
Grant receivable (Note 1)	387,388		Total Current Liabilities	10,636,106	4,947,282
Inventory, at the lower of cost or net realizable value	1,435,937	1,499,554			
Prepaid expense	91,904	181,286	Long-term Liabilities (Note 2):		
Total Current Assets	3,960,396	2,824,299	Mortgages payable	\$ 453,457	
			Local improvements	37,985	491,442
Fixed Assets—at cost:			Contributed Surplus (Note 1) ..	387,388	
Land	221,560	126,946	Deficit:		
Buildings	\$4,163,943	33,325	Balance, April 30, 1971	(38,115)	169,002
Equipment	1,574,381	397,697	Excess of expense over income for the year, per Statement of Income and Expense	(1,323,717)	4,799
Construction in progress	453,190	1,490,359		(1,361,832)	173,801
	6,191,514	1,921,381	Paid to Fishermen		211,916
Less: Accumulated depreciation	310,069	75,648	Balance, April 30, 1972	(1,361,832)	(38,115)
	5,881,445	1,845,733			
Unamortized leasehold improvements	76,631	112,189			
Total Fixed Assets	6,179,636	2,084,868			
Deferred charges	13,072				
	\$10,153,104	\$4,909,167		\$10,153,104	\$4,909,167

The accompanying notes are an integral part of the financial statements.

FRESHWATER FISH MARKETING CORPORATION—*Concluded*STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED APRIL 30, 1972

(With comparative figures for the year ended April 30, 1971)

	1972	1971
Sales	\$12,296,383	\$13,046,740
Cost of Sales	12,730,503	12,169,479
Gross margin	(434,120)	877,261
Expense		
Interest	330,621	228,127
Salaries and employee benefits	312,825	340,126
Publicity	42,739	30,600
Travel	38,896	68,232
Communications	29,450	31,994
Office supplies	21,872	21,528
Depreciation and amortization	17,907	10,228
Programming and data processing	17,332	31,038
Research and development	16,461	—
Accommodation	10,468	15,060
Professional services	9,597	44,278
Meetings	7,960	5,484
Equipment rental	7,386	7,567
Directors' fees	6,700	3,550
Annual report	6,118	7,292
Provision for doubtful accounts	4,355	11,851
Other	8,910	15,507
	889,597	872,462
Excess of expense over income	\$ 1,323,717	\$ (4,799)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
AS AT APRIL 30, 1972

1. Grant receivable

Pursuant to the Regional Development Incentives Act, a grant of \$387,388 in respect of the construction of the Transcona plant has been approved by the Department of Regional Economic Expansion. Of this amount \$309,910 is currently receivable and the balance is receivable in 1974.

2. Long-term Liabilities

These comprise:

Loan in respect of equipment in the Transcona plant repayable with interest at 3/4% over prime rate in monthly instalments of \$14,800 due on June 1, 1976	\$432,877
Loan in respect of packer vessel at Hay River repayable with interest at 6½% per annum in monthly instalments of \$7,202 due on October 29, 1974	198,780
Local improvements in respect of the Transcona plant payable in annual instalments of \$4,748 over a ten-year period ending December 1980	42,733
	674,390
<i>Less: Due within one year</i>	182,948
	<u>\$491,442</u>

3. Contingent Liability

The Corporation is contingently liable with respect to a claim amounting to \$21,000 filed in the Territorial Court of the Northwest Territories, which the Corporation considers can be successfully defended.

AUDITOR GENERAL OF CANADA

Ottawa, December 19, 1972.

THE HONOURABLE JACK DAVIS,
MINISTER OF ENVIRONMENT,
OTTAWA.

Sir,

I have examined the books of account of Freshwater Fish Marketing Corporation for the year ended April 30, 1972.

The attached financial statements have been prepared by us from such records and information as were available. My examination of the records of the Corporation in previous years disclosed inadequacies and unsatisfactory conditions in the accounting procedures and the system of internal control which were regularly drawn to the attention of management but which I was satisfied did not materially affect the correctness of the accounts. However, the condition of the records and internal control during the year deteriorated to such an extent that the correctness of the accounts was affected. As a consequence, I am unable to satisfy myself that all assets and liabilities have been taken into account, that all revenue and expenditure has been recorded, and that the valuation placed on the inventories at the year-end was correct. It is therefore with regret that I have to advise you that I am unable to express an opinion as required by section 77 of the Financial Administration Act on the validity of the accounts or the financial statements of the Corporation for the year ended April 30, 1972.

Section 17(2) of the Freshwater Fish Marketing Act directs that the aggregate outstanding at any time of the amounts loaned to the Corporation by the Minister of Finance and the amounts borrowed by the Corporation from any bank shall not at any time exceed \$10,000,000. Loans totalling \$9,600,000 from Canada and \$631,657 from banks exceeded by \$231,657 the limit set by section 17(2).

I have discussed this situation at length with the Corporation which has now taken steps to correct the unsatisfactory condition during the fiscal year 1972-73.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

GREAT LAKES PILOTAGE AUTHORITY, LTD.

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

ASSETS		LIABILITIES	
Current assets:		Current liabilities:	
Cash and short-term deposits	\$ 912,945	Accounts payable and accrued liabilities	\$1,290,057
Accounts receivable	688,666		
	<u>1,601,611</u>		
Capital assets:		Proprietary equity:	
transferred at cost less depreciation (\$21,474)		Capital stock:	
thereon	\$62,674	Authorized—50 shares of \$100 par value	
at cost	<u>5,558</u>	Subscribed—15 shares at par	\$1,500
	68,232	Less: Due and unpaid	<u>1,500</u>
Less: Accumulated depreciation	<u>4,971</u>	Capital assets transferred or subsequently acquired	
	63,261	from parliamentary appropriations	63,261
		Contributions in excess of deficit incurred	<u>311,554</u>
	<u>\$1,664,872</u>		<u>374,815</u>
			<u>\$1,664,872</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

R. A. QUAIL
DirectorL. E. BELAND
Director

I have examined the above Balance Sheet and the related Statement of Income and Expenditure and have reported thereon under date of March 30, 1973 to the Minister of Transport.

GEORGE LONG
Acting Auditor General of Canada

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*STATEMENT OF INCOME AND EXPENDITURE
FOR THE PERIOD FROM THE DATE OF INCEPTION
ON FEBRUARY 1, 1972 TO DECEMBER 31, 1972

AUDITOR GENERAL OF CANADA

Ottawa, March 30, 1973.

Income:	
Pilotage charges	\$4,460,584
Less: payable to Canada (Note 4)	32,299
	<u>4,428,285</u>
Expenditure:	
Pilots' fees, salaries and benefits	4,115,219
Staff salaries and benefits	238,375
Pilot boats	165,897
Transportation and travel	135,430
Professional and special services	33,185
Utilities, material and supplies	14,904
Communication	14,785
Rentals	12,399
Repairs and maintenance	6,893
Depreciation	4,971
	<u>4,742,058</u>
Operating deficit	313,773
Less: Interest and other income	26,175
	<u>287,598</u>
Add: Pilots' salaries applicable to 1971 shipping season ...	139,389
Acquisition of capital assets	5,558
	<u>144,947</u>
Excess of expenditure over income (Deficit)	<u>\$ 432,545</u>
Excess of expenditure over income (Deficit)	
provided for by:	
Transport Vote 115b of 1971-72	\$ 233,193
Transport Vote 85 of 1972-73	401,235
Government departments which provided certain major services without charge	104,700
Depreciation	4,971
	<u>744,099</u>
Less: Contribution in excess of deficit incurred	311,554
	<u>\$ 432,545</u>

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Great Lakes Pilotage Authority, Ltd. from the date of inception of the Authority, February 1, 1972, to December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Authority;
- (b) the financial statements of the Authority
 - (i) are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Authority's affairs as at the end of the period, and
 - (iii) in the case of the statement of income and expenditure, give a true and fair view of the income and expenditure of the Authority for the period; and
- (c) the transactions of the Authority that have come under my notice have been within the powers of the Authority under the Financial Administration Act and any other Act applicable to the Authority.

Yours faithfully,

 GEORGE LONG
Acting Auditor General of Canada.

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

- The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. Until the revenue from pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit is to be recovered from parliamentary appropriations provided for that purpose.
- Pursuant to the Pilotage Act, the Authority was incorporated under the Canada Corporations Act as a subsidiary of The St. Lawrence Seaway Authority in May 1972.
- Translation of United States dollar accounts into Canadian dollars has been effected as follows: Current assets and liabilities at the rates of exchange in effect at the year-end; and income and expenditure at the rates in effect during the period.
- Under the by-laws issued pursuant to the Canada Shipping Act, an amount equal to 3% of Cornwall District pilotage charges is payable to Canada.
- Expenses includes remuneration of Directors as Directors \$3,450 and remuneration of Officers \$15,654. The Authority has seven Directors and five Officers. Two Officers are also Directors.

INDUSTRIAL DEVELOPMENT BANK

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 1972

(with comparative figures for 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Government of Canada Treasury Bills	\$ 6,994,584	\$ 7,599,182	Cheques outstanding (less cash)	\$ 6,859,499	\$ 5,225,368
Loans and investments	611,504,685	543,146,547	Accrued interest on debentures	14,451,969	13,253,737
Interest due and accrued	3,707,003	3,432,887	Other liabilities	779,202	851,099
Property held for sale	3,082,484	2,785,055		22,090,670	19,330,204
	618,294,172	549,364,489	Debentures outstanding	501,700,000	445,500,000
Less allowance for doubtful accounts..	17,000,000	13,900,000	Debiture premium and discount less amortization	601,202	720,146
	601,294,172	535,464,489		502,301,202	446,220,146
Fixed assets, at cost less accumulated depreciation	731,700	482,000	Capital:		
Other assets	201,965	223,363	Authorized:		
			750,000 shares, par value of \$100 each		
			Issued and outstanding:		
			580,000 shares (550,000 shares in 1971)	58,000,000	55,000,000
			Reserve fund	26,830,549	23,218,684
				84,830,549	78,218,684
	\$609,222,421	\$543,769,034		\$609,222,421	\$543,769,034

NOTE: Amounts not disbursed at September 30, 1972 on loans and investments authorized, \$108,208,706 (1971—\$73,406,487).

L. RASMINSKY
President

A. ROUSSEAU
Chief Accountant

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Industrial Development Bank as at September 30, 1972 and the statements of income and expense and of reserve fund for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at September 30, 1972 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

GÉRALD PRÉFONTAINE, C.A.
of Séguin, Ménard, Patenaude, Préfontaine & Cie

A. JOHN LITTLE, F.C.A.
of Clarkson, Gordon & Co.

Ottawa, October 23, 1972.

INDUSTRIAL DEVELOPMENT BANK—Concluded

INCOME AND EXPENSE

Year ended September 30, 1972 (with comparative figures for 1971)

	(\$000) 1972	(\$000) 1971
INCOME		
Interest	\$55,103	\$47,502
Profit on sale of investments	100	215
Sundry	1,414	1,025
	<u>56,617</u>	<u>48,742</u>
EXPENSE		
Salaries	9,338	7,654
Pension fund, unemployment insurance and group insurance	1,218	990
Other staff expenses	270	237
Investigation and supervision expenses	210	184
Travel and transfer expenses	732	547
Rental and other costs — leased premises	1,244	1,035
Depreciation on fixed assets	253	140
Advertising	179	102
Other public information	276	157
Telephone and telegrams	345	275
Office supplies and expenses	477	410
Directors' fees	13	16
Auditors' fees and expenses	23	23
All other operating expenses	125	105
Total operating expenses	<u>14,703</u>	<u>11,875</u>
Interests on debentures (including amortization of discount and premium)	33,933	30,730
Allowance for doubtful accounts	4,369	4,158
	<u>53,005</u>	<u>46,763</u>
Balance of income transferred to reserve fund	\$ 3,612	\$ 1,979

STATEMENT OF RESERVE FUND
YEAR ENDED SEPTEMBER 30, 1972

(with comparative figures for 1971)

	(\$000) 1972	(\$000) 1971
Balance, beginning of year	\$23,219	\$21,240
Balance of income for the year	<u>3,612</u>	<u>1,979</u>
Balance, end of year	\$26,831	\$23,219

STATEMENT OF ALLOWANCE
FOR DOUBTFUL ACCOUNTS

YEAR ENDED SEPTEMBER 30, 1972

	(\$000)
Balance, beginning of year	\$13,900
Add:	
Recovery of amounts previously written off ...	\$ 73
Allowance for doubtful accounts for the year ended September 30, 1972	<u>4,369</u>
Less:	
Bad debts written off	<u>18,342</u>
Balance, end of year	\$17,000

LAURENTIAN PILOTAGE AUTHORITY

(Established by the Pilotage Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

ASSETS		LIABILITIES	
Current assets:		Current liabilities:	
Cash and short-term deposits	\$ 553,819	Accounts payable and accrued liabilities	\$1,849,892
Accounts receivable	\$1,462,403	Proprietary equity of Canada:	
Less: Allowance for doubtful accounts	8,411	Capital assets transferred or subsequently acquired from	
	1,453,992	parliamentary appropriations	204,772
	2,007,811	Contribution in excess of deficit incurred	157,919
			362,691
Capital assets:			
transferred at cost less depreciation			
(\$217,356) thereon	211,506		
at cost	22,986		
	234,492		
Less: Accumulated depreciation	29,720		
	204,772		
	\$2,212,583		\$2,212,583

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

PAUL BAILLY
ChairmanY. MATTE
Member

I have examined the above Balance Sheet and the related Statement of Income and Expenditure and have reported thereon under date of March 30, 1973 to the Minister of Transport.

GEORGE LONG
Acting Auditor General of Canada

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*STATEMENT OF INCOME AND EXPENDITURE
FOR THE PERIOD FROM THE DATE OF INCEPTION
ON FEBRUARY 1, 1972 TO DECEMBER 31, 1972

AUDITOR GENERAL OF CANADA

Ottawa, March 30, 1973.

Income:	
Pilotage charges	\$6,811,751
Less: Payable to Canada (Note 2)	127,935
	<u>6,683,816</u>
Expenditure:	
Pilots' fees	6,539,779
Staff salaries and benefits	593,358
Pilot boats	182,250
Rentals	81,930
Professional and special services	78,381
Communications	56,987
Transportation and travel	46,149
Utilities, material and supplies	36,814
Depreciation	29,720
Repairs and maintenance	20,720
Other	9,878
	<u>7,675,966</u>
Operating deficit	992,150
Less: Interest and other income	15,357
	<u>976,793</u>
Add: Acquisition of capital assets	22,986
Excess of expenditure over income (Deficit)	<u>\$ 999,779</u>
Excess of expenditure over income (Deficit) provided for by—	
Transport Vote 120b of 1971-72	\$ 154,378
Transport Vote 90 of 1972-73	913,000
Depreciation	29,720
Government departments which provided certain major services without charge	60,600
	<u>1,157,698</u>
Less: Contribution in excess of deficit incurred	157,919
	<u>\$ 999,779</u>

The accompanying notes are an integral part of the financial statements.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Laurentian Pilotage Authority from the date of inception of the Authority, February 1, 1972, to December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Authority;
- (b) the financial statements of the Authority
 - (i) are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Authority's affairs as at the end of the period, and
 - (iii) in the case of the statement of income and expenditure, give a true and fair view of the income and expenditure of the Authority for the period; and
- (c) the transactions of the Authority that have come under my notice have been within the powers of the Authority under the Financial Administration Act and any other Act applicable to the Authority.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

NOTES TO THE FINANCIAL STATEMENTS

- The Laurentian Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. Until the revenue from pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit is to be recovered from parliamentary appropriations provided for that purpose.
- Recoveries of pilot boat and radio telephone charges for the period February 1 to September 13, 1972, were payable to Canada under the regulations then in force. Under regulations effective September 14, 1972, these charges accrue to the benefit of the Authority.
- Expense includes remuneration of Members as Members \$17,770 and remuneration of Officers \$55,519. The Authority has seven Members and three Officers. Two Officers are also Members.

NATIONAL ARTS CENTRE CORPORATION

(Established by the National Arts Centre Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$ 287,150	\$ 131,095	Accounts payable and accrued liabilities	\$ 592,976	\$ 438,475
Short-term deposits	325,000	875,000	Deferred revenue	306,654	248,639
Accounts receivable (less allowance for doubtful accounts)	222,972	204,941	Proprietary Equity:		
Grants receivable—Canada Council	123,000	2,500	Balance at beginning of year ...	\$ 737,378	566,733
Advances to performing companies and artists under contract and related costs of productions in process	106,155	97,953	Funds provided by parliamentary appropriation	3,720,000	2,956,000
Inventories, at cost	39,618	39,799		4,457,378	3,522,733
Prepaid expense	109,268	73,204	Deduct: Net cost of operations per Statement of Operations	4,143,845	2,785,355
	\$1,213,163	\$1,424,492		313,533	737,378
				\$1,213,163	\$1,424,492

Note: The above assets do not include the cost of constructing the National Arts Centre Buildings, including furnishings and equipment, amounting to \$46.4 million which was charged to parliamentary appropriations for the Department of the Secretary of State. Under the terms of a lease with the Department of Public Works, the Corporation is responsible for both maintenance and operation of the buildings but is not required to pay rent. Accordingly no provision has been made in the accounts and financial statements for interest and depreciation charges connected with the buildings.

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 29, 1973 to the Chairman of the Board of Trustees.

GEORGE LONG
Acting Auditor General of Canada

Certified correct:

H. SAUVE
Director of Finance and Administration

Approved:

G.H. SOUTHAM
Director General

NATIONAL ARTS CENTRE CORPORATION—*Concluded*STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
EXPENSE:		
Direct costs of concerts and theatrical performances—		
Visiting attractions	\$1,910,956	\$ 914,446
Regular theatre programs	970,331	842,799
National Arts Centre Orchestra	877,923	847,231
Festival Canada	642,715	359,311
	<u>4,401,925</u>	<u>2,963,787</u>
General and administration—		
Salaries and wages (including executive officers \$176,000)	1,361,101	1,046,005
Casual employees	311,895	326,633
Employee benefits	113,354	81,573
Building maintenance	472,684	338,043
Utilities	356,314	345,357
Advertising and promotion	214,135	161,465
Office supplies	126,213	80,857
Employees' travel and duty entertainment ..	91,300	49,255
Consultants' services and expenses	75,339	6,762
Telephone and telegraph	61,584	47,444
Rentals	33,814	—
Insurance	21,694	14,370
Trustees' fees (\$6,100) and expenses	21,217	18,722
Receptions	18,458	19,101
Other	68,142	58,358
	<u>3,347,244</u>	<u>2,593,945</u>
Total expense	<u>7,749,169</u>	<u>5,557,732</u>
INCOME:		
Concerts and theatrical performances—		
Visiting attractions	1,586,011	741,544
Regular theatre programs	384,388	392,956
National Arts Centre Orchestra	376,929	326,359
Festival Canada	246,586	223,251
Canada Council grants	178,890	207,658
	<u>2,772,804</u>	<u>1,891,768</u>
Other—		
Parking	504,567	437,163
Rentals	114,612	128,290
Interest	109,255	85,487
Supply of materials and services to lessees ..	105,239	125,072
Advertising	94,963	63,561
Miscellaneous	12,499	19,339
	<u>941,135</u>	<u>858,912</u>
Total income	<u>3,713,939</u>	<u>2,750,680</u>
Excess of expense over income	<u>4,035,230</u>	<u>2,807,052</u>
Add: Acquisition of capital assets	104,088	—
Net loss (profit) on Restaurant Operations (Appendix 1)	<u>4,527</u>	<u>(21,697)</u>
Net cost of operations, not including interest and depreciation charges connected with the National Arts Centre Buildings (Note to the Balance Sheet)	<u>\$4,143,845</u>	<u>\$2,785,355</u>

APPENDIX 1

STATEMENT OF RESTAURANT OPERATIONS FOR THE
YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
INCOME		
Sales		
Food	\$ 545,946	\$500,663
Beverages	474,247	442,731
	<u>1,020,193</u>	<u>943,394</u>
Cost of Sales		
Food	200,720	184,503
Beverages	153,091	141,708
	<u>353,811</u>	<u>326,211</u>
Gross Profit	<u>666,382</u>	<u>617,183</u>
Other Income	32,696	28,660
	<u>699,078</u>	<u>645,843</u>
EXPENSE		
Salaries and wages	527,131	468,907
Employee benefits	45,873	32,662
Employee meals	18,003	18,016
Supplies	55,371	63,123
Administrative and general	23,707	14,463
Advertising	18,888	15,095
Music and entertainment	14,632	11,880
	<u>703,605</u>	<u>624,146</u>
Excess of expense over income without provision for the cost of space, equipment and utilities ..	<u>\$ 4,527</u>	<u>\$ (21,697)</u>

AUDITOR GENERAL OF CANADA

Ottawa, June 29, 1973.

MR. FRANÇOIS MERCIER, Q.C.,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL ARTS CENTRE CORPORATION,
OTTAWA.

Sir,

I have examined the Balance Sheet of the National Arts Centre Corporation as at March 31, 1973 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Corporation as at March 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

THE NATIONAL BATTLEFIELDS COMMISSION

(Constituted under "An Act Respecting the National Battlefields at Quebec")

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$ 60,707	\$ 8,979	Accounts payable	\$ 438	\$
Accounts receivable	1,202	2,615	Special Land Purchase Account, Contra:		
Inventory of supplies, spare parts and tools at cost	20,681	12,853	Balance of funds contributed by provincial governments, municipalities and others for the acquisition of land (with accumulated interest earnings)	45,068	42,964
Assets relating to Special Land Purchase Account, Contra:			Proprietary equity, per statement of Proprietary Equity	2,199,327	1,850,030
Cash	\$ 12,568	10,464			
Investment in Canada bonds, at cost (Market value \$27,381)	32,500	32,500			
	45,068	42,964			
Capital Assets, at cost					
Land	724,710	683,526			
Buildings	143,653	143,653			
Roadways, driveways, grading, etc.	735,765	735,765			
Equipment	451,117	200,709			
Illuminated fountain	61,930	61,930			
	2,117,175	1,825,583			
	\$2,244,833	\$1,892,994		\$2,244,833	\$1,892,944

Certified Correct:

L. TASCHEREAU
Secretary

Approved:

RENAULT ST-LAURENT
Chairman

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 29, 1973 to the Minister of Indian Affairs and Northern Development.

GEORGE LONG
Acting Auditor General of Canada

THE NATIONAL BATTLEFIELDS COMMISSION—Concluded

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1973AUDITOR GENERAL OF CANADA
Ottawa, June 29, 1973.

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Income:		
Payments received pursuant to Indian Affairs and Northern Development Vote 75 (Vote 70 in 1971-72)	\$785,000	\$400,000
Miscellaneous	3,266	6,435
	<u>788,266</u>	<u>406,435</u>
Expense:		
Administration:		
Salaries	\$ 20,167	18,578
Professional services	10,106	4,900
Other	5,080	4,812
	<u>35,353</u>	<u>28,290</u>
Operation and Maintenance:		
Wages	258,825	259,203
Employee benefits	18,476	14,077
Policing services	61,112	44,925
Repairs of roads, driveways, buildings and equipment	23,233	23,567
Heating, gas and oil	10,578	10,762
Electric light and power	7,131	7,605
Tree surgery	5,077	1,436
Supplies and small tools	4,102	7,782
Snow removal	2,954	2,675
Nursery stock and fertilizer	1,758	1,443
Miscellaneous	2,892	911
	<u>396,138</u>	<u>374,386</u>
Capital outlays	299,070	179,427
	<u>730,561</u>	<u>582,103</u>
	57,705	(175,668)
Less: Portion of excess of expense over income for 1971-72 borne by the Department of Indian Affairs and Northern Development		173,001
Excess of income over expense	\$ 57,705	\$(2,667)

THE HONOURABLE JEAN CHRÉTIEN,
MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of The National Battlefields Commission for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Commission for the financial year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

Yours faithfully,

GEORGE LONG
*Acting Auditor General of Canada.*STATEMENT OF PROPRIETARY EQUITY
FOR THE YEAR ENDED MARCH 31, 1973

Balance at beginning of year	\$1,850,030
Add:	
Capital outlays made during the year	\$299,070
Excess of income over expense	57,705
	<u>356,775</u>
	2,206,805
Deduct:	
Capital assets disposed of during the year	7,478
Balance at end of year	<u>\$2,199,327</u>

NATIONAL CAPITAL COMMISSION

(Established by the National Capital Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash and short-term deposits	\$ 2,538,123	\$ 6,249,930	Accounts payable and accrued liabilities		
Due from Canada in respect of parliamentary appropriations (Note 2)	22,052,918	12,222,020	The E. B. Eddy Company	\$ 5,250,000	\$ 2,009,823
Accounts receivable, less provision for doubtful accounts			Others	3,919,855	46,958
Government departments and agencies	339,818	4,133	Deferred revenue	46,958	57,703
Other	189,845	530,655	Deposits from government departments and agencies		
Inventory of supplies, nursery stock, small tools and equipment, etc., at cost or estimated realizable value	428,521	356,512	For property to be transferred	6,848,456	4,840,401
Prepaid expense	86,519	72,693	For services to be rendered	140,858	31,322
Capital assets, at cost less proceeds from sales (Schedule A) (Note 3)	220,651,460	203,452,976	Holdbacks and deposits from contractors and others	566,675	795,751
			National Capital Fund — unexpected balance (Statement II)	12,776,824	13,753,434
			Loans from Canada for acquisition of property (Statement III)	59,801,724	61,230,068
			Proprietary interest (Statement IV)	156,935,854	140,170,417
	\$246,287,204	\$222,888,919		\$246,287,204	\$222,888,919

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. E. KIRCHNER
*Assistant General Manager,
 Property & Finance*

Approved on behalf of the Commission:

J. C. LAHAYE
Acting Chairman

C. N. BEAUCHAMP
Commissioner

I have examined the above Balance Sheet and the related Statements of Operating Expenditure, the National Capital Fund, Loans from Canada for the Acquisition of Property, Proprietary Interest and the schedule of Capital Expenditure for the year ended March 31, 1973 and have reported thereon under date of June 22, 1973 to the Minister of State for Urban Affairs.

GEORGE LONG
Acting Auditor General of Canada

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT I

STATEMENT OF OPERATING EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
EXPENSE—		
Administration		
Management and general services (Note 6)	\$ 2,041,079	\$ 1,857,393
Planning	1,016,091	888,499
Operation and maintenance	1,617,491	1,540,034
Office equipment	73,232	96,039
	<u>4,747,893</u>	<u>4,381,965</u>
Operation and maintenance		
Government grounds	1,866,696	1,669,664
Parks and parkways, etc.	2,993,591	2,500,287
Gatineau Park	781,933	990,623
Machinery and equipment	198,734	227,731
	<u>5,840,954</u>	<u>5,388,305</u>
Grants in lieu of municipal taxes		
Leased properties	662,801	573,874
Other properties	785,853	718,206
	<u>1,448,654</u>	<u>1,292,080</u>
Interest on loans from Canada	3,178,662	3,426,536
	<u>15,216,163</u>	<u>14,488,886</u>
REVENUE—		
Property rental, after deducting direct costs exclusive of grants in lieu of municipal taxes on leased properties	1,537,412	1,298,531
Bank interest	207,113	384,090
Expenditure recoveries and miscellaneous revenues	315,369	284,245
	<u>2,059,894</u>	<u>1,966,866</u>
Net operating expenditure	<u>\$13,156,269</u>	<u>\$12,522,020</u>
Net expenditure provided for by Urban Affairs Vote 20	\$13,159,351	\$12,346,020
Less: Unexpended balance refundable to Receiver General (Note 2)	3,082	(176,000)
	<u>\$13,156,269</u>	<u>\$12,522,020</u>

STATEMENT II

STATEMENT OF THE NATIONAL CAPITAL FUND
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Balance at beginning of year	\$13,753,434	\$16,942,950
Parliamentary appropriation	25,150,000	33,500,000
	<u>38,903,434</u>	<u>50,442,950</u>
Less: Applied to the repayment of loans (Statement III)	14,368	
	<u>38,889,066</u>	<u>50,442,950</u>
Expenditure		
Capital outlays	18,872,524	34,903,500
Less proceeds from the sale of property	2,392,838	435,597
	<u>16,479,686</u>	<u>34,467,903</u>
Contributions and other expenditures (Statement II(a))	9,632,556	2,221,613
	<u>26,112,242</u>	<u>36,689,516</u>
Balance at end of year	<u>\$12,776,824</u>	<u>\$13,753,434</u>
Balance of the Fund comprises:		
Amount available from the Consolidated Revenue Fund (Note 2)	\$21,000,000	\$12,000,000
On hand	379,422	2,421,987
	<u>21,379,422</u>	<u>14,421,987</u>
Less accounts payable and accrued liabilities	8,602,598	668,553
	<u>\$12,776,824</u>	<u>\$13,753,434</u>

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT II(a)

STATEMENT OF NATIONAL CAPITAL FUND—
CONTRIBUTIONS AND OTHER EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
CONTRIBUTIONS—		
Road network — Quebec	\$4,467,114	\$
Sewers and water mains — Ontario	2,689,308	
Sewers and water mains — Quebec	1,236,624	843,677
Filtration plant in Hull	86,180	384,006
Historical societies	76,966	16,446
Water supply — Touraine	70,809	
Promotion of bilingualism	51,179	9,604
Solid waste study	46,749	
Rehabilitation of Rideau Falls dam	31,622	
Snow disposal study	29,461	
Regional transit	23,095	36,476
Underground wiring — Ottawa	8,817	22,023
Construction of Queensway — landscaping ..	4,469	674
	<u>8,822,393</u>	<u>1,312,906</u>
OTHER EXPENDITURES—		
Consolidation survey	144,689	144,079
Planning assistance — Quebec	134,861	
Aerial mapping	125,706	144,604
Dutch Elm disease control	126,033	125,348
Rehabilitation of Confederation Square area — Ottawa	98,674	28,879
Railway relocation	73,383	129,865
Integrated survey control	61,151	41,658
Miscellaneous studies	17,822	63,770
Planning assistance — Ontario	10,450	
Rehabilitation of Champlain Bridge	8,884	34,197
Rehabilitation of Alexandra Bridge approaches	6,402	
Rehabilitation of Wellington Street area — Ottawa	2,108	156,570
Projects for which there was no expenditure in 1973		39,737
	<u>810,163</u>	<u>908,707</u>
	<u>\$9,632,556</u>	<u>\$2,221,613</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT III

STATEMENT OF LOANS FROM CANADA
FOR THE ACQUISITION OF PROPERTY
FOR THE YEAR ENDED MARCH 31, 1973(with comparative figures for the year ended March 31, 1972
and cumulative figures from inception to March 31, 1973)

	1973	1972	From inception 1957 to 1973
Property in the Greenbelt			
Funds on hand at beginning of year	\$ 592,337	\$ 999,312	\$
Loans received			44,182,434
Property sold	873,978	250,129	7,225,854
	<u>1,466,315</u>	<u>1,249,441</u>	<u>51,408,288</u>
Property acquired	167,753	406,975	43,757,850
Loans repaid	873,977	250,129	7,225,853
	<u>1,041,730</u>	<u>657,104</u>	<u>50,983,703</u>
Funds on hand at end of year	424,585	592,337	424,585
Property other than Greenbelt			
Funds on hand at beginning of year	998,659	2,301,957	
Loans received	2,000,000		62,267,566
Property sold	40,001		8,607,235
Deposit re sale of property Provided by the National Capital Fund to repay loans (Statement II)	2,500,000		2,500,000
	<u>5,553,028</u>	<u>2,301,957</u>	<u>101,689,990</u>
Property acquired	1,265,650	1,303,298	60,534,557
Loans repaid	2,554,368		39,422,423
	<u>3,820,018</u>	<u>1,303,298</u>	<u>99,956,980</u>
Funds on hand at end of year	1,733,010	998,659	1,733,010
Total funds on hand at end of year	<u>\$2,157,595</u>	<u>\$1,590,996</u>	<u>\$2,157,595</u>
Total loans from Canada at end of year			
Greenbelt			36,956,581
Other than Greenbelt			22,845,143
			<u>\$ 59,801,724</u>

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT IV

STATEMENT OF PROPRIETARY INTEREST
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Balance at beginning of year	\$140,170,417	\$105,320,585
<i>Add:</i>		
Operating equipment (Statement I)	198,734	227,731
Office equipment (Statement I)	73,232	96,039
Capital outlays (Statement II)	18,872,524	34,903,500
Repayment of loans (Statement II)	14,368	
Increase in inventories of nursery stock, maintenance supplies, etc.	72,009	21,240
Prior year adjustments		
Portage Bridge		145,733
Capitalization of certain assets		(6,979)
	<u>159,401,284</u>	<u>140,689,849</u>
<i>Deduct:</i>		
Loss on disposal of motor vehicles and equipment (Schedule A)	72,592	83,835
Sale of property (Statement II)	2,392,838	435,597
	<u>2,465,430</u>	<u>519,432</u>
Balance at end of year	\$156,935,854	\$140,170,417

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION—Continued

SCHEDULE A

STATEMENT OF CAPITAL EXPENDITURE AND SOURCE OF FUNDING
FOR THE YEAR ENDED MARCH 31, 1973,

(with cumulative figures to that date)

	Expenditure — Current Year				
	Balance April 1 1972	National Capital Fund	Loans	Operating	Balance March 31, 1973
PROPERTY OTHER THAN GREENBELT					
Parkways — Ontario					
Ottawa River Parkway	\$ 5,207,726	\$ 3,619	\$	\$	\$ 5,211,345
Eastern Parkway	2,329,385	6,016			2,335,401
Queensway	1,690,855	145,378			1,836,233
Western Parkway	959,753	2,971			962,724
Colonel By Drive	959,075	130			959,205
Station Boulevard	236,671	100			236,771
Airport Parkway	788				788
Parkways — Quebec					
Voyageur Parkway	1,823,465	156,554			1,980,019
Philemon Wright Parkway	1,085,558				1,085,558
Northern Entrance	756,610	1,815			758,425
Hull South	606,563				606,563
Parks — Ontario					
Rideau River Drive	2,718,638	(69,779)			2,648,859
Parks — Quebec					
Gatineau Park	7,659,408	208,262			7,867,670
Hull General	1,455,973	1,546			1,457,519
Pointe-Gatineau area	17,172				17,172
Bridges and Approaches					
Bridgehead — Hull	1,316,252				1,316,252
Des Chênes — Britannia Bridge	1,201,006				1,201,006
Bridgehead — Ottawa	811,465				811,465
Mackenzie King Bridge	270,963				270,963
Hull	24,416,058	5,516,403			29,932,461
Railway Exchange Land	19,279,161	(63,090)			19,216,071
LeBreton Flats	18,503,230		36,602		18,539,832
Confederation Square	6,271,944		4,888		6,276,832
Downtown Hull development	4,819,026		1,184,159		6,003,185
Sussex Drive	4,730,649	(400,111)			4,330,538
Miscellaneous sites	2,856,794	(118,312)			2,738,482
Ottawa-Hull old properties	1,863,628	(246,813)			1,616,815
Station at Hurdman's	701,469	1,206			702,675
Historic sites	3,179	565			3,744
Industrial sites	(139,802)	37,674			(102,128)
Leases and licenses of occupation	1				1
TOTAL NON-GREENBELT	114,412,663	5,184,134	1,225,649		120,822,446
GREENBELT PROPERTY	37,238,220		(706,225)		36,531,995
			(Statement III)		
CONSTRUCTION					
Parkways — Ontario					
Ottawa River Parkway	9,369,023	84,058			9,453,081
Airport Parkway	4,803,985	3,218,210			8,022,195
Colonel By Drive	2,346,289	97,665			2,443,954
Western Parkway	2,203,945	42,604			2,246,549
Queen Elizabeth Drive	1,102,949	53,829			1,156,778
Eastern Parkway	782,083	506			782,589
Rockcliffe Park Driveway	587,044				587,044
Island Park Driveway	328,280				328,280
Experimental Farm Drive	274,538				274,538
Other parkways	376,826	56,954			433,780

NATIONAL CAPITAL COMMISSION—Continued

	Expenditure — Current Year				
	Balance April 1 1972	National Capital Fund	Loans	Operating	Balance March 31 1973
CONSTRUCTION—Concluded					
Parkways — Quebec					
Gatineau Parkway	6,055,281				6,055,281
Fairy Lake Parkway	644,929				644,929
Voyageur Parkway	249,752	21,203			270,955
Other parkways	113,856				113,856
Parks — Ontario					
Garden of the Provinces	566,484				566,484
Rideau River Park	530,467	33,287			563,754
Vincent Massey & Hog's Back Parks	406,217				406,217
Rideau Falls Park	314,792				314,792
Rockcliffe Park	210,687				210,687
Other parks	877,867	96,368			974,235
Parks — Quebec					
Gatineau Park	2,107,666	126,568			2,234,234
Leamy Lake Park	422,883	661			423,544
Moussette Park	419,571				419,571
Fontaine Park	275,244				275,244
Jacques Cartier Park	256,274	10,221			266,495
Other parks	205,640	26,783			232,423
Bridges and Approaches					
Portage Bridge	2,795,723	5,942,372			8,738,095
Mackenzie King Bridge	1,351,548				1,351,548
Champlain Bridge	769,864				769,864
Other bridges	210,738				210,738
Buildings	2,979,043	444,537			3,423,580
LeBreton Flats	1,402,387				1,402,387
Greenbelt properties	1,215,141	214,049			1,429,190
Rented properties	1,015,696	327,558			1,343,254
Historic sites	1,155,565	62,854			1,218,419
Toboggan slides	57,370	8,629			65,999
Skating rink huts	146,136	68,781			214,917
Bicycle paths	553,285	293,672			846,957
Allotment gardens	102,257	41,671			143,928
Other recreation projects		22,512			22,512
	49,587,325	11,295,552			60,882,877
CAPITAL EQUIPMENT					
Machinery and equipment Acquisitions			(Statement I)	198,734	
Loss on disposal			(Statement IV)	(71,538)	
	1,593,525			127,196	1,720,721
Office equipment Acquisitions			(Statement I)	73,232	
Loss on disposal			(Statement IV)	(1,054)	
	621,243			72,178	693,421
	2,214,768			199,374	2,414,142
	\$203,452,976	\$ 16,479,686	\$ 519,424	\$ 199,374	\$220,651,460

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION—Continued

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1973

1. Statement presentation

Certain 1972 comparative figures have been restated to conform to the 1973 presentation.

2. Due from Canada in respect of parliamentary appropriations—\$22,052,918

This comprises:

Balance available to National Capital Fund	\$21,000,000
Parliamentary appropriation received after March 31, 1973	1,056,000
Excess of parliamentary appropriations over operating expenditures, refundable to Canada	(3,082)
	<u>\$22,052,918</u>

3. Capital assets

(a) The cost of certain lands to be transferred to the railway companies, pursuant to agreements with them, has yet to be ascertained and, therefore, remains included in the capital assets of the Commission.

(b) The title to certain lands for the approaches to Macdonald-Cartier Bridge was transferred, free of charge, to Ontario on March 16, 1971, pursuant to an agreement. The total cost of this land has yet to be determined and remains in the capital asset account as at March 31, 1973.

4. Loans available from Canada for Greenbelt

Parliament in the fiscal years 1959-60 to 1969-70 inclusive has authorized loans of \$43,300,000 to the Commission for the purpose of acquiring property in the Greenbelt. Of this amount, \$40,300,000 has been borrowed to March 31, 1973 leaving \$3,000,000 which may be borrowed in subsequent years.

5. Commitments

(a) The Commission is committed to undetermined future landscaping costs of certain lands and to transfer the lands, the book value of which will depend on surveys and final agreement, as follows:

(i) to the City of Ottawa—certain lands for Riverside Drive for a consideration of 50% of their book value, and land for the Queensway right-of-way from the eastern city limits to the Rideau Canal free of charge;

(ii) to Quebec—the approaches to the Macdonald-Cartier Bridge free of charge; and

(iii) to Quebec—certain lands, with an approximate book value of \$3,200,000, to be used as a right-of-way for future Highway A-50 for consideration of \$1.

(b) The Commission is committed by agreements to future expenditure as follows:

(i) under agreement with Quebec—approximately \$65,000,000 of which \$4,467,000 was expended to March 31, 1973, as one-half of the cost of a road network within the National Capital Region;

(ii) under agreement with Quebec and the Outaouais Regional Community—one-third of the cost of a regional sewage disposal system, to a maximum of \$15,000,000, of which \$2,294,000 was expended to March 31, 1973;

(iii) under agreement with Ontario and the Regional Municipality of Ottawa-Carleton—one-third of the cost of an improved regional sewage disposal system, to a maximum of \$14,000,000, of which \$2,689,000 was expended to March 31, 1973.

(c) In addition to the recorded liabilities, the Commission was obligated as at March 31, 1973 for compensation for properties expropriated estimated at \$2,500,000.

6. Commissioners' remuneration

Management and general services expense includes remuneration of 15 members of the Commission as members \$12,950 and remuneration of three officers of the Commission as officers \$81,105. Two officers of the Commission are also members.

NATIONAL CAPITAL COMMISSION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 22, 1973.

THE HONOURABLE RON BASFORD,
MINISTER OF STATE FOR URBAN AFFAIRS,
HOUSE OF COMMONS,
OTTAWA.

I have examined the accounts of the National Capital Commission for the year ended March 31, 1973, the balance sheet as at that date, and the related statements of operating expenditure, the National Capital Fund, loans from Canada for the acquisition of property, proprietary interest, and capital expenditure, for the year ended March 31, 1973. My examination included a general review of accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Under section 16 of the National Capital Act, the Commission may finance the cost of capital projects approved by the Governor in Council from the National Capital Fund, including contributions to projects of local municipalities or other authorities. During the year contributions totalling \$51,179 were made towards the promotion of bilingualism within the National Capital Region. Although the Governor in Council approved such contributions as capital projects, subject to approval of details of the projects by the Treasury Board, in my opinion it is doubtful that these expenditures fall within the meaning of capital projects defined in the Act.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, subject to the foregoing qualification, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the year, and
 - (iii) in the case of the related statements give a true and fair view of the financial transactions of the Commission for the year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

GEORGE LONG
Acting Auditor General of Canada.

NATIONAL HARBOURS BOARD

(Established by the National Harbours Board Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current:			Current:		
Cash on hand and on deposit with Receiver General	\$ 1,988,305	\$ 2,075,450	Accounts payable—		
Short-term investments, at cost (market value \$34,134,565)	34,133,295	31,816,583	General	\$ 12,425,465	\$ 9,640,640
Accounts receivable (less provision of \$685,065 for doubtful accounts)	10,807,351	9,748,509	Construction	1,509,629	841,975
Inventories of operating and maintenance supplies at cost	1,243,634	1,272,127	Contractors' holdbacks ..	13,935,094	10,482,615
Prepaid expense	53,407	39,757	Deferred income	237,583	408,138
	\$ 48,225,992	44,952,426		2,383,750	2,293,188
Contractors' Security and other Deposits — contra	220,071	212,192		\$ 16,556,427	13,183,941
Long-term Agreements of Sale (Note 1) ..	9,857,547	10,199,703	Amounts received from outsiders to finance capital projects (Note 6)	2,230,746	1,500,000
Deferred Account Receivable (Note 6) ...	1,021,783		Parliamentary grants to finance the construction of retaining walls, Quebec Harbour (Note 5)	505,725	1,188,866
Debentures of Saint John Harbour Bridge Authority (Note 2)	15,653,252	15,695,619	Contractors' Security and other Deposits — contra	220,071	212,192
Reserve Fund Assets (Note 3)			Parliamentary advances, including accumulated interest, to finance the Burrard Inlet Crossing Engineering Studies — contra	5,159,806	4,857,335
Cash on deposit with Receiver General	11,851,985	21,986,968	Proprietary Equity of Canada:		
Canada or Canada guaranteed bonds (market value \$44,487,026) ...	48,432,772	39,684,825	Assets transferred to the Board	87,860,460	86,561,927
	60,284,757	61,671,793	Loans and advances	408,963,820	409,150,041
Due from the Province of Quebec under agreement to share Jacques Cartier Bridge deficits	744,425	744,425	Interest in arrears on loans and advances ...	179,537,934	165,442,449
Burrard Inlet Crossing Engineering Studies — contra (Note 4)	5,159,806	4,857,335	Reserves for fire and general insurance, workmen's compensation and special maintenance	11,565,244	11,555,977
Capital Assets at cost or estimated cost	565,181,457	560,328,536		687,927,458	672,710,394
Less: Accumulated depreciation	144,488,208	140,344,634	Deduct: Deficit, per Statement of Deficit ..	150,739,351	135,335,333
	420,693,249	419,983,902		537,188,107	537,375,061
	\$561,860,882	\$558,317,395		\$561,860,882	\$558,317,395

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. H. VREESWIJK
Director of Finance

Approved on behalf of the Board

D. E. TAYLOR
ChairmanG. BEAUDET
Member

I have examined the above Balance Sheet and the related Statements of Operations, Deficit and Source and Application of Funds and have reported thereon under date of March 29, 1973 to the Minister of Transport.

GEORGE LONG
Acting Auditor General of Canada

NATIONAL HARBOURS BOARD—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Income:		
Berthing facilities	\$ 6,033,468	\$ 6,096,035
Shore facilities	33,244,183	33,974,369
Support services	2,925,013	2,885,997
Bridges	3,223,531	2,873,651
	<u>45,426,195</u>	<u>45,830,052</u>
Expense:		
Operation and maintenance—		
Berthing facilities	\$ 1,996,066	1,592,649
Shore facilities	11,401,251	10,972,661
Support services	10,656,778	9,687,950
Bridges	2,499,473	2,042,758
	<u>26,553,568</u>	<u>24,296,018</u>
Depreciation	8,484,989	8,237,716
Grants in lieu of municipal taxes	6,640,359	7,418,321
Administration—		
Salaries of Board Members and Executive Officers ..	153,613	93,070
Other salaries	3,340,544	3,096,730
Employee benefits	669,193	505,095
Office	1,392,277	932,104
Miscellaneous	757,239	606,204
	<u>6,312,866</u>	<u>5,233,203</u>
	<u>47,991,782</u>	<u>45,185,258</u>
Excess of expense over (income)	2,565,587	(644,794)
Interest expense (net)		
Interest on loans and advances from Canada	15,986,210	15,790,605
Less: Interest on investments	4,542,396	4,431,814
	<u>11,443,814</u>	<u>11,358,791</u>
Deficit for the year	\$14,009,401	\$10,713,997

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1972

Balance as at January 1	\$135,335,333
Deficit for the year	14,009,401
Loss on disposal of assets	1,894,617
	<u>151,239,351</u>
Recoverable from appropriations of the Department of Transport in respect of the deficit for the year (exclusive of interest on advances and depreciation) for the Jacques Cartier Bridge	500,000
Balance at December 31	\$150,739,351

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Source of Funds		
Deficit for the year	\$(14,009,401)	\$(10,713,997)
Items not requiring a current outlay of funds		
Depreciation	8,484,989	8,237,716
Loan interest deferred	14,096,879	14,078,908
Extraordinary adjustment to grants in lieu of taxes		665,126
	<u>8,572,467</u>	<u>12,267,753</u>
Parliamentary appropriations	3,625,000	5,995,988
Reserve Fund Assets used to finance capital projects	1,201,557	3,295,775
Amounts received from outsiders to finance capital projects	730,746	1,500,000
Sale of Capital Assets	586,562	871,679
Other	344,567	785,532
Long-term Agreements of sale	342,156	265,457
	<u>15,403,055</u>	<u>24,982,184</u>
Application of Funds		
Capital Assets, including \$667,404 (\$3,100,000 in 1971) acquired through Parliamentary appropriations	11,490,036	11,128,973
St. Charles River project	2,454,141	2,447,093
Other assets	1,021,783	1,011,455
Parliamentary appropriations refunded ..	390,767	600,000
Reduction of long-term debt	145,248	75,510
Other		14,881
	<u>15,501,975</u>	<u>15,277,912</u>
(Decrease) increase in Working Capital ...	(98,920)	9,704,272
Working Capital at beginning of the year ..	31,768,485	22,064,213
Working Capital at end of the year	\$ 31,669,565	\$ 31,768,485

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Long-term Agreements of Sale

The amount of \$9,857,547 is recoverable over periods up to 35 years with interest at rates from 5½% to 9% and comprises \$8,966,412 receivable, in respect of the sale of two grain elevators and a container crane at Vancouver, and \$891,135 receivable in respect of the sale of real property at Montreal. Of these amounts, \$407,180 is receivable within one year.

2. Debentures of Saint John Harbour Bridge Authority

The debentures bearing interest at rates from 6-11/16% to 8½% were acquired in accordance with the provisions of Vote L106b Appropriation Act No. 7, 1967, 1967-68 c.8, which also authorized advances to the Board for such purposes. The amount of \$15,653,252 includes accrued interest of \$518,049.

3. Reserve Fund Assets

As permitted by section 26 of the National Harbours Board Act, R.S., c. N-8, the Board has allocated certain of its revenues

NATIONAL HARBOURS BOARD—Continued

after payment of its expenses of administration, management and control to certain reserve funds. These reserve funds, with their balances at December 31, 1972 are as follows:

Acquisition of Capital Assets	\$49,058,325
Fire and General Insurance	8,203,459
Workmen's Compensation	2,150,000
Special Maintenance	872,973
	<u>\$60,284,757</u>

4. Burrard Inlet Crossing Engineering Studies

The engineering studies were made in 1969 and 1970 to determine the exact location for a new crossing and to make designs of both a tunnel and a bridge. No work has been carried out on this project since 1970. The amount of \$5,159,806 includes accumulated interest of \$870,853.

5. Parliamentary grants to finance the construction of retaining walls, Quebec Harbour

Absolute grants totalling \$8,000,100 provided under appropriations of the Department of Transport, have been received for the construction of retaining walls along the banks of the St. Charles River. Of this amount \$7,494,375 had been expended at the year-end.

6. Amounts received from outsiders to finance capital projects

The amount of \$2,230,746 comprises the following amounts received with respect to the construction of new terminals:

(a) The lessee of the new container terminal at Halifax Harbour provided \$1,505,876 to cover construction costs incurred beyond the \$13.2 million expenditure limitation set by the Treasury Board. The Board has arranged with the lessee that when it considers its cost recovery position with respect to this terminal satisfactory, the Board will recommend to Treasury Board some arrangement mutually acceptable to the Board and the lessee whereby the lessee can recover its contribution or alternatively such portion of that contribution as is permitted by the Board's cost recovery position.

(b) The Province of New Brunswick has advanced \$724,870 under an agreement dated July 13, 1972, approved by Order in Council P.C. 1972-1819 of August 24, 1972 to finance the construction of a new terminal at Saint John presently estimated to cost \$21 million. The Province's investment in the terminal, the title to which immediately vests in the Board, is repayable, with interest, from net revenues of the terminal and the existing terminal at Pier 1, as determined by the Board after consultation with the Province, during the period commencing July 1, 1973 and ending June 30, 1993 or by the Board exercising its right to repay the Province its investment in the terminal at any time.

The Province has agreed to pay the undepreciated value, presently estimated at \$2.4 million, of existing assets which will be demolished as part of the construction of the new terminal. Settlement is to be made when the Province's investment has been repaid, or on June 30, 1993, whichever comes earlier. The deferred account receivable of \$1,021,783 represents that portion of the Board's existing assets that were demolished during the year.

7. Assets transferred to the Board

The following land and other assets which have been transferred to the Board for administration, management, and control are to be recorded in the accounts after the values have been determined:

St. John's, Newfoundland — Land, Building and Oil Tanks
Prince Rupert, B.C. — Land and Harbour Facilities

8. Unrecorded amounts due to the Board in respect of land occupied by other parties

No amounts have been recorded in the accounts of the Board in respect of some 234 acres of Board land occupied by the Province of Quebec and the Canadian National Railways in the Beauport Flats and Wolfe's Cove Areas of Quebec Harbour, pending settlement of a dispute over ownership of part of the land.

9. Contingent Liabilities

Claims aggregating approximately \$4,000,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on Board property, and sundry other matters in dispute have been received by the Board. The Board denies any liability.

No provision has been made in the accounts for amounts payable to employees on retirement under the terms of labour agreements, and to other non-bargaining employees in accordance with Board policy, estimated to be in excess of \$3,000,000.

10. Expropriated Properties

Liabilities estimated at approximately \$1,600,000 with respect to compensation for properties under expropriation as at December 31, 1972, have not been recorded in the books of account at that date.

NATIONAL HARBOURS BOARD—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, March 29, 1973.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the National Harbours Board for the year ended December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Considerable progress has been made in clearing up deficiencies in the Board's financial administration which made it impossible for me to express an opinion on the validity of either the accounts or the financial statements of the Board for the year ended December 31, 1971. However, a number of transactions have still not been finalized in a satisfactory manner and continue to present a possibility of loss to the Board.

Although the Board lacks authority to borrow for other than a short term and then only from the Minister of Finance, it has entered into agreements as outlined in note 6 to the financial statements for the acquisition of funds for capital construction, which are to be repaid over extended periods.

In compliance with the requirements of Section 77 of the Financial Administration Act, I report that, subject to the foregoing in my opinion:

- (a) proper books of account have been kept by the Board;
- (b) the financial statements of the Board
 - (i) are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Board's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the income and expense of the Board for the financial year, and
 - (iv) in the case of the statement of source and application of funds, present fairly the source and application of the Board's funds for the financial year; and
- (c) the transactions of the Board that have come under my notice have been within the powers of the Board under the Financial Administration Act and any other Act applicable to the Board.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

NORTHERN CANADA POWER COMMISSION

(Established by the Northern Canada Power Commission Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current assets:			Current liabilities:		
Cash	\$ 110,316	\$	Cheques issued in excess of cash on deposit	\$ 76,641	\$ 2,114,580
Short-term investments, at cost	850,000		Due on advances from Canada	1,920,726	18,000
Accounts receivable—securities sold but not delivered		1,390,200	Accounts payable	215,698	1,571,960
—trade	4,281,723	4,267,902	Contractors' holdbacks		131,932
Inventories of maintenance and operating supplies, at cost	2,261,302	1,955,389	Total current liabilities	2,213,065	3,836,472
Total current assets	7,503,341	7,613,491	Consumers' and other security deposits	88,258	127,206
Bonds held as consumers' security deposits ..	75,000	112,700	Proprietary Equity of Canada:		
Capital assets, at cost:			Advances, including interest (Note 1)	58,111,591	52,731,966
Power plants	48,972,433	45,776,623	Contributed Surplus—		
Transmission and distribution facilities ..	18,931,266	15,723,357	Parliamentary Appropriations for central heating, water and sewerage, and fire alarm systems	\$11,162,588	10,438,175
Staff dwellings, warehouses and miscellaneous buildings	2,930,924	2,485,690	Value of electrical systems contributed by Government of the Northwest Territories and others ..	4,710,927	2,888,065
Communication, transportation and other equipment	1,573,762	1,319,889		15,873,515	13,326,240
Projects under construction	5,108,832	3,870,764	Retained Earnings—		
	77,517,217	69,176,323	Reserve for contingencies ..	3,573,879	3,005,880
Less: Accumulated depreciation	14,038,318	12,297,518	Extension, expansion and improvements of capital assets financed from earnings	1,914,496	1,777,497
	63,478,899	56,878,805	Balance of retained earnings	445,024	237,910
Central heating, water and sewerage and fire alarm systems	11,162,588	10,438,175		5,933,399	5,021,287
Total capital assets	74,641,487	67,316,980		79,918,505	71,079,493
				\$82,219,828	\$75,043,171
	\$82,219,828	\$75,043,171			

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. WATKISS
Comptroller

Approved:

H. B. ROBINSON
ChairmanA. DIGBY HUNT
Member

I have examined the above Balance Sheet and the related Statements of Income and Expense, Balance of Retained Earnings and Source and Application of Funds and have reported thereon under date of June 29, 1973 to the Minister of Indian Affairs and Northern Development.

GEORGE LONG
Acting Auditor General of Canada

NORTHERN CANADA POWER COMMISSION—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Income:		
Sale of power	\$11,420,318	\$ 9,014,167
Sale of heat	1,582,090	1,585,480
Income arising from construction, maintenance and operation of facilities for Canada and others	782,797	1,482,102
Water and sewerage services	150,751	147,622
Interest	1,810	93,035
Miscellaneous	126,611	93,824
Total income	<u>14,064,377</u>	<u>12,416,230</u>
Expense:		
Operation and maintenance:		
Salaries and wages	2,752,771	2,631,247
Fuel and lubricants	2,872,033	2,066,576
Depreciation	1,582,481	1,322,857
Plant, including improvements	721,440	736,105
Employees' board and accommodation (net)	336,403	238,941
Travel and removal	284,792	211,141
Materials and supplies	255,226	507,618
Motor vehicles expense	87,621	90,831
Telegrams, telephone and postage	56,053	49,273
Plant, line and equipment rentals	47,713	60,306
Insurance	42,475	33,460
Miscellaneous	447,458	243,631
	<u>9,486,466</u>	<u>8,191,986</u>
Engineering and general administration:		
Salaries	1,471,492	1,253,750
Office rent	86,977	83,361
General office expense, including depreciation of \$20,073	301,675	228,546
	<u>1,860,144</u>	<u>1,565,657</u>
Less: Amounts charged to capital and recoverable projects	893,200	556,291
	<u>966,944</u>	<u>1,009,366</u>
Interest on advances from Canada	2,698,853	2,833,924
Total expense	<u>13,152,263</u>	<u>12,035,276</u>
Net income	\$ 912,114	\$ 380,954

The accompanying notes are an integral part of the financial statements.

STATEMENT OF BALANCE OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Balance at beginning of year	\$ 237,910	\$ 789,743
Net income	912,114	380,954
	<u>1,150,024</u>	<u>1,170,697</u>
Transfers to:		
Reserve for contingencies	568,000	498,719
Equity represented by extension, expansion and improvements of capital assets financed from earnings	137,000	434,068
	<u>705,000</u>	<u>932,787</u>
Balance at end of year	\$ 445,024	\$ 237,910

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Source of Funds		
Operations		
Net income for the year	\$ 912,114	\$ 380,954
Add depreciation not requiring a current outlay of funds	1,602,554	1,331,235
	<u>2,514,668</u>	<u>1,712,189</u>
Loans from Canada	6,300,000	3,961,300
Accrued interest on loans from Canada ..	575,230	215,106
Electrical systems taken over from the Government of the Northwest Territories	1,969,936	2,968,956
Consumers' contributions towards the cost of capital assets	358,852	
Disposal of capital assets	94,560	8,994
	<u>11,813,246</u>	<u>8,866,545</u>
Application of Funds		
Additions to capital assets	8,803,136	8,460,880
Repayment of loans from Canada	1,495,605	2,034,252
Reduction in consumers' security deposits (net)	1,248	14,445
Charges to contingency reserve for emergency expenditures		82,680
	<u>10,299,989</u>	<u>10,592,257</u>
Increase (decrease) in working capital	1,513,257	(1,725,712)
Working capital at beginning of year	3,777,019	5,502,731
Working capital at end of year	\$ 5,290,276	\$ 3,777,019

The accompanying notes are an integral part of the financial statements.

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA

Ottawa, June 29, 1973.

1. The Commission receives funds for capital expenditures by way of interest-bearing advances from Canada. Repayments of principal and interest are made annually and are extended over the economic life of the related asset which varies from ten to forty years. During 1973-74 the Commission will pay the sum of \$1,299,000 in respect of the principal of such loans.

The amount of \$58,111,591 includes \$50,000 for investigation of projects.

2. The Commission administers loans, which amounted to \$221,363,298 as at March 31, 1973, made by Canada pursuant to agreements entered into under the Atlantic Provinces Power Development Act.

3. Included in expense for 1972-73 is remuneration of \$134,075 paid to the Commission's six officers. No remuneration was paid to the Commission's three members.

THE HONOURABLE JEAN CHRÉTIEN,
MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Northern Canada Power Commission for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of accounts have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the financial year,
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Commission for the financial year, and
 - (iv) in the case of the statement of source and application of funds, present fairly the source and application of the Commission's funds for the financial year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

**NORTHERN TRANSPORTATION COMPANY LIMITED
AND SUBSIDIARY COMPANY**
(Incorporated under the Canada Corporations Act)

CONSOLIDATED BALANCE SHEET AT DECEMBER 31, 1972

(with comparative figures at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current Assets:			Current Liabilities:		
Cash	\$ 147,319	\$ 84,090	Accounts payable	\$ 1,356,016	\$ 788,618
Short-term deposits	1,200,000	700,000	Loans from Canada due within one year (Note 2)	3,459,225	2,722,974
Accounts receivable	1,659,488	901,091	Income tax payable		172,653
Operating and general supplies, at cost	695,469	545,252		4,815,241	3,684,245
Prepaid expense	17,839	1,000			
	<u>3,720,115</u>	<u>2,231,433</u>	Loans from Canada (Note 2)	12,600,000	13,600,000
			Deferred Income Tax (Note 3)	2,420,680	640,392
Short-term Deposits held for Insurance Investment Fund	1,000,000	700,000			
			Capital:		
Capital Assets, at cost:			Capital Stock:		
Land	304,648	279,488	Authorized—50,000 shares of no par value		
Buildings, including equipment	12,704,212	10,975,081	Issued—1,520 shares, fully paid	152,000	152,000
Boats and barges, including equipment	31,377,594	30,892,969	Reserve for insurance	1,000,000	700,000
Automotive equipment	3,312,497	2,386,560	Contributed surplus (Note 4)	1,036,186	1,003,486
Other	316,250	233,162	Retained earnings	7,050,231	5,395,008
	<u>48,015,201</u>	<u>44,767,260</u>		<u>9,238,417</u>	<u>7,250,494</u>
Less: Accumulated depreciation	25,004,006	22,523,562			
	<u>23,011,195</u>	<u>22,243,698</u>			
Advances to contractors (Note 5)	1,343,028				
	<u>24,354,223</u>	<u>22,243,698</u>			
	<u>\$29,074,338</u>	<u>\$25,175,131</u>		<u>\$29,074,338</u>	<u>\$25,175,131</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
Director

MURRAY WATTS
Director

I have examined the above Consolidated Balance Sheet and the related Consolidated Statements of Income and Expense, Retained Earnings and Source and Application of Funds and have reported thereon under date of March 8, 1973 to the Minister of Transport.

A.M. HENDERSON
Auditor General of Canada

NORTHERN TRANSPORTATION COMPANY LIMITED—Continued
AND SUBSIDIARY COMPANY
**CONSOLIDATED STATEMENT OF INCOME AND
EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1972**

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Income:		
Freight earnings	\$ 15,849,267	\$ 7,754,107
Expense:		
Operation and maintenance:		
Salaries and wages	4,291,998	2,950,579
Depreciation	2,465,771	2,208,308
Repairs and maintenance	1,741,423	865,180
Fuels and lubricants	759,362	555,904
Messing	265,169	143,611
Transportation of employees	131,940	97,785
Claims and freight losses	125,931	31,210
Pallets and shrinkwrap	102,487	123,328
Grants in lieu of municipal taxes	99,526	68,772
Rental of vessel	81,270	—
Insurance	49,024	13,687
Wharfage, demurrage and railway spur	17,935	27,444
Miscellaneous	180,030	117,286
	<u>10,311,866</u>	<u>7,203,094</u>
Administration:		
Executive officers' salaries	145,589	137,771
Other salaries	196,358	180,329
Advertising and public relations	155,457	58,146
Head Office	100,000	66,000
Telephone and telegraph	52,285	30,866
Depreciation	41,008	15,669
Business tax	37,553	32,517
Provision for doubtful accounts	32,998	59,875
Travel	32,099	33,759
Stationery and office supplies	19,776	14,606
Miscellaneous	93,658	61,514
	<u>906,781</u>	<u>691,052</u>
	<u>11,218,647</u>	<u>7,894,146</u>
Net income (loss) from operations	4,630,620	(140,039)
Other Income:		
Interest on investments	85,717	73,890
Gain on disposal of capital assets	4,810	4,107
	<u>90,527</u>	<u>77,997</u>
	<u>4,721,147</u>	<u>(62,042)</u>
Interest on loans from Canada	1,115,027	1,159,778
Net income before provision for income tax	3,606,120	(1,221,820)
Provision for income tax	1,650,897	—
Net Income (Loss)	\$ 1,955,223	\$(1,221,820)

The accompanying notes are an integral part of the financial statements.

**CONSOLIDATED STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1972**

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Balance at January 1	\$5,395,008	\$6,816,828
Net profit (loss) for year	<u>1,955,223</u>	<u>(1,221,820)</u>
	7,350,231	5,595,008
Transfer to reserve for insurance	<u>300,000</u>	<u>200,000</u>
Balance at December 31	\$7,050,231	\$5,395,008

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1972**

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Source of Funds		
Net Income (Loss)	\$1,955,223	\$(1,221,820)
Items charged to operations not requiring current outlay of funds	<u>4,291,913</u>	<u>2,228,821</u>
	6,247,136	1,007,001
Loans from Canada	<u>2,000,000</u>	<u>3,600,000</u>
Deposits, ship construction	<u>32,700</u>	<u>—</u>
	<u>8,279,836</u>	<u>4,607,001</u>
Application of Funds		
Capital Assets	3,279,122	2,177,177
Advances to contractors for acquisition of capital assets	<u>1,343,028</u>	<u>—</u>
Repayment of loans from Canada	<u>3,000,000</u>	<u>1,000,000</u>
Insurance investment fund	<u>300,000</u>	<u>200,000</u>
	<u>7,922,150</u>	<u>3,377,177</u>
	357,686	1,229,824
Working Capital at the beginning of the year	<u>(1,452,812)</u>	<u>(2,682,636)</u>
Working Capital at the end of the year	\$(1,095,126)	\$(1,452,812)

The accompanying notes are an integral part of the financial statements.

**NORTHERN TRANSPORTATION COMPANY LIMITED—Concluded
AND SUBSIDIARY COMPANY**

NOTES TO FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA

1. Subsidiary Company

Ottawa, March 8, 1973.

The subsidiary company, Yellowknife Transportation Company Limited is inoperative. Its assets were taken over and liabilities assumed by Northern Transportation Company Limited in an earlier period.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Northern Transportation Company Limited and its subsidiary company for the year ended December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of Section 77 of the Financial Administration Act, I report that, in my opinion:

2. Loans from Canada

The Company has borrowed \$23,100,000, subject to terms and conditions prescribed by the Governor in Council. Outstanding principal and interest at December 31, 1972 amounted to \$16,059,225, of which \$3,459,225 is due to be repaid within one year and the balance of \$12,600,000 is repayable by October 15, 1976.

3. Deferred Income Tax

The Company records depreciation based on the expected useful life of its capital assets but claims maximum capital cost allowance permitted under the Income Tax Act in calculating its taxable income. The Deferred Income Tax account is credited with the income tax payable on the excess of capital cost allowance over depreciation and is charged when the converse prevails. In 1972 the account was credited with \$1,780,288.

4. Contributed Surplus

During the year the Company acquired deposits made by two shipowners with the Department of Industry, Trade and Commerce in connection with the conversion and repowering of two of its tugs. These deposits totalled \$132,348, of which \$93,648 was remitted to the two companies concerned, \$5,400 was paid to brokers for negotiating the transactions, \$600 was disbursed as legal fees, and the balance of \$32,700 was recorded as contributed surplus.

5. Commitments

At December 31, 1972, the Company was committed under contracts to the acquisition of tugs and barges at a cost of \$15,900,000, against which it had advanced \$1,343,028.

6. Supplementary Information

The Company has eight directors and five officers; three officers are also directors. Remuneration of directors as directors was \$2,000 and remuneration of officers as officers, \$77,000.

- (a) proper books of account have been kept by the Company and its subsidiary;
- (b) the financial statements of the Company and its subsidiary
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with their books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of their affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of their income and expense for the financial year, and
 - (iv) in the case of the statement of source and application of funds, present fairly the source and application of their funds for the financial year; and
- (c) the transactions of the Company and its subsidiary that have come under my notice have been within their powers under the Financial Administration Act and any other Act applicable to them.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

PACIFIC PILOTAGE AUTHORITY

(Established by the Pilotage Act)

BALANCE SHEET AT DECEMBER 31, 1972

ASSETS		LIABILITIES	
Current assets:		Current liabilities:	
Cash and short-term deposits	\$ 333,280	Accounts payable and accrued liabilities	\$ 391,940
Accounts receivable	264,232	Proprietary equity of Canada:	
Prepaid expense	7,733	Capital assets transferred or subsequently acquired from	
	<u>605,245</u>	parliamentary appropriations	516,223
		Contribution in excess of deficit incurred	213,305
			<u>729,528</u>
Capital assets:			
transferred at cost less depreciation (\$98,261)	\$520,690		
thereon	34,357		
at cost	<u>555,047</u>		
	38,824		
Less: Accumulated depreciation	<u>516,223</u>		
	<u>\$1,121,468</u>		<u>\$1,121,468</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

STANLEY T. CLARKE
ChairmanW. E. CUNNINGHAM
Member

I have examined the above Balance Sheet and the related Statement of Income and Expenditure and have reported thereon under date of March 30, 1973 to the Minister of Transport.

GEORGE LONG
Acting Auditor General of Canada.

PACIFIC PILOTAGE AUTHORITY—*Concluded*STATEMENT OF INCOME AND EXPENDITURE
FOR THE PERIOD FROM THE DATE OF INCEPTION
ON FEBRUARY 1, 1972 TO DECEMBER 31, 1972

AUDITOR GENERAL OF CANADA

Ottawa, March 30, 1973.

Income:	
Pilotage charges	\$2,775,334
Less: Payable to Canada (Note 2)	117,726
	<u>2,657,608</u>
Expenditure:	
Pilots' fees	2,558,348
Staff salaries and benefits	222,517
Pilot boats	318,751
Professional and special services	57,885
Depreciation	38,824
Rentals	19,502
Communications	18,330
Utilities, material and supplies	15,164
Repairs and maintenance	11,610
Transportation and travel	8,773
	<u>3,269,704</u>
Operating deficit	612,096
Less: Interest and other income	9,834
	<u>602,262</u>
Add: Acquisition of capital assets	34,357
Excess of expenditure over income (Deficit)	<u>\$ 636,619</u>
Excess of expenditure over income (Deficit)	
provided for by—	
Transport Vote 125b of 1971-72	\$ 121,100
Transport Vote 115 of 1972-73	676,000
Depreciation	38,824
Government department which provided certain major services without charge	14,000
	<u>849,924</u>
Less: Contribution in excess of Deficit incurred	213,305
	<u>\$ 636,619</u>

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Pacific Pilotage Authority from the date of inception of the Authority, February 1, 1972, to December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Authority;
- (b) the financial statements of the Authority
 - (i) are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Authority's affairs as at the end of the period, and
 - (iii) in the case of the statement of income and expenditure, give a true and fair view of the income and expenditure of the Authority for the period; and
- (c) the transactions of the Authority that have come under my notice have been within the powers of the Authority under the Financial Administration Act and any other Act applicable to the Authority.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

- The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. Until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit is to be recovered from parliamentary appropriations provided for that purpose.
- Recoveries of pilot boat and radio telephone charges for the period February 1 to August 23, 1972 were payable to Canada under the regulations then in force. Under regulations effective August 24, 1972, these charges accrue to the benefit of the Authority.
- Expense includes remuneration of Members as Members \$22,275, and remuneration of Officers \$57,519. The Authority has seven Members and four Officers. One Officer is also a Member.

POLYMER CORPORATION LIMITED
AND SUBSIDIARY COMPANIES

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

Expressed in thousands of dollars

Assets	1972	1971	Liabilities and Shareholders' Equity	1972	1971
Current:			Current:		
Cash	\$ 1,498	\$ 2,122	Short-term loans	\$ 22,971	\$ 21,176
Short-term investments, at cost which approximates market	5,846	14,130	Accounts payable and accrued liabilities	28,991	26,922
Accounts receivable, less allowance for doubtful accounts	61,027	52,210	Income and other taxes	1,063	1,550
Inventories, at lower of cost or net realizable value			Long-term debt due within one year	5,911	8,150
Finished products	25,558	26,050	Total Current Liabilities	58,936	57,798
Prime materials and intermediate products	9,025	8,621	Long-term Debt (Note 6)	46,978	51,601
Operating and maintenance supplies	9,134	8,151	Deferred Acquisition Obligation (Note 7)	1,157	1,381
Prepaid expenses	43,717	42,822	Deferred Income Taxes	4,153	4,157
	1,959	1,321	Equity of Minority Shareholders in Subsidiary Companies	688	350
Total Current Assets	114,047	112,605	Total Liabilities	111,912	115,287
Investments in Other Companies (Note 5)	4,739	9,889	Shareholders' Equity:		
Fixed (Note 4):			Capital Stock:		
Land, buildings and equipment, at cost	283,405	268,089	Authorized — 3,000,000 common shares of no par value		
Less: accumulated depreciation	173,701	162,522	Issued — 2,000,000 common shares fully paid	30,000	30,000
	109,704	105,567	Retained Income	94,109	87,801
Deferred Charges, at cost less amortization	3,964	2,586	Total Shareholders' Equity	124,109	117,801
Patents and Technology, at cost less amortization	3,567	2,441			
	\$236,021	\$233,088		\$236,021	\$233,088

The accompanying notes are an integral part of the financial statements.

On behalf of the Board

IAN CRUSH

Director

E. R. ROWZEE

Director

We have examined the above Consolidated Balance Sheet and the related Consolidated Statements of Income, Retained Income and Source and Application of Funds and have reported thereon under date of February 15, 1973.

A. M. HENDERSON

Auditor General of Canada

PEAT, MARWICK, MITCHELL & CO

Chartered Accountants

POLYMER CORPORATION LIMITED—Continued
AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

Expressed in thousands of dollars

	1972	1971
Income:		
Net sales of products and services	\$201,426	\$170,247
Other (Note 12)	3,950	4,425
	<u>205,376</u>	<u>174,672</u>
Expense:		
Cost of Sales	168,447	146,813
Selling, administration and research	20,978	20,888
Interest on long-term debt	4,061	4,179
Interest on short-term debt	1,172	2,055
	<u>194,658</u>	<u>173,935</u>
Net income before the following items	10,718	737
Current income tax (Note 10)	3,062	1,181
Deferred income tax	(8)	(1,619)
Minority interest in subsidiary companies	(693)	(97)
Net income before extraordinary items	8,357	1,272
Extraordinary items, net (Note 11)	(1,299)	(779)
Net income	<u>\$ 7,058</u>	<u>\$ 493</u>
Net income per share before extraordinary items ..	\$ 4.18	\$.64
Extraordinary items, net	(.65)	(.39)
Net Income per share	<u>\$ 3.53</u>	<u>\$.25</u>

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF RETAINED INCOME
FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

Expressed in thousands of dollars

	1972	1971
Balance at beginning of the year	\$87,801	\$87,808
Net income for the year	7,058	493
	<u>94,859</u>	<u>88,301</u>
Dividend	750	500
Balance at end of the year	<u>\$94,109</u>	<u>\$87,801</u>

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF SOURCE AND
APPLICATION OF FUNDS FOR THE YEAR
ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1971)

Expressed in thousands of dollars

	1972	1971
Source of Funds		
Net Income	\$ 7,058	\$ 493
Items not requiring a current outlay of funds:		
Depreciation	15,026	13,807
Amortization of intangible assets	1,265	612
Other	1,934	(372)
	<u>25,283</u>	<u>14,540</u>
Proceeds of long-term debt	1,945	21,889
Sale of capital assets	2,562	338
	<u>29,790</u>	<u>36,767</u>
Application of Funds		
Fixed assets	19,225	29,303
Other assets	2,707	1,250
Repayment of long-term debt	6,804	7,915
Dividend	750	500
	<u>29,486</u>	<u>38,968</u>
Increase (Decrease) in Working Capital	304	(2,201)
Working Capital at beginning of the year	54,807	57,008
Working Capital at end of the year	<u>\$55,111</u>	<u>\$54,807</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1972

1. Change of Ownership:

On July 31, 1972 Canada Development Corporation purchased all of the outstanding shares of the company from the Government of Canada. Under terms of the purchase, a recommendation is to be made that Parliament delete the name of the company from the schedules to the Financial Administration Act.

2. Basis of Consolidation:

The consolidated statements reflect the financial position and the results of operations of Polymer Corporation Limited and its subsidiary companies. All intercompany balances and transactions have been eliminated. The 1971 figures have been reclassified to reflect the accounting presentation used in 1972.

3. Currency Exchange Rates:

Consolidation of non-Canadian current assets and liabilities has been made at rates of exchange in effect on December 31, 1972; all other assets, including applicable depreciation, and liabilities at the rates prevailing when the assets were acquired or the liabilities incurred; and income and expense, except depreciation, at rates in effect during the year.

If the exchange rates prevailing on February 15, 1973 were applied to the 1972 accounts, net income would have been greater by about \$1.0 million. In the event the same exchange rates were to prevail during the years 1974 to 1989, stated repayments on long-term debt expressed in Canadian dollars would be approximately \$1.6 million higher.

POLYMER CORPORATION LIMITED—Continued
AND SUBSIDIARY COMPANIES
4. Accounting for Leases:

Certain office and production facilities costing approximately \$13.6 million are held under long-term leases. Such cost and related long-term debt have been capitalized in 1972. The 1971 statements have been restated on a comparable basis.

5. Investments in Other Companies:

Investments in other companies are stated at cost which approximates underlying equity. Upon assuming a majority position in 1972 in a company previously accounted for on the equity basis, such subsidiary has been consolidated in the accounts.

The consolidated statement of income includes income from investments in other companies of \$501,000 (\$529,000 in 1971).

6. Long-term Debt:

	Thousands of Dollars
Loans repayable:	
In French francs during the years 1973 to 1980 (Fr. 33,125,000) bearing interest at rates varying from 6.5% to 9.25%	\$ 6,614
In Belgian francs during the years 1973 to 1977 (Fr. 250,000,000) bearing interest at 6.5% and secured by a mortgage on certain land and buildings	5,448
In Swiss francs during the years 1975 and 1976 (Fr. 25,000,000) bearing interest at the rate of 6.875% until the latter part of 1973 and variable thereafter with a minimum of 6.75%	6,387

In United States Dollars:

In annual instalments under lease arrangements, increasing from U.S. \$550,000 in 1973 to U.S. \$1,610,000 in 1985 bearing interest at 9.75% and secured by a mortgage on certain fixed assets	11,204
In monthly instalments through 1989 (U.S. \$4,807,000) bearing interest at rates varying from 6.5% to 8.25%, of which U.S. \$4,217,000 is secured by mortgages on certain fixed assets	4,889
In 1973 (U.S. \$1,000,000) bearing interest at 4.5%	990

7.5% Debentures:
In Canadian Dollars:

Serial Debentures Series A repayable in equal annual instalments during the years 1973 and 1974	2,000
Sinking Fund Debentures Series maturing November 1, 1987 — pursuant to sinking fund requirements, annual payments of \$650,000 are required during the years 1975 to 1986, with a final payment of \$5,200,000 in 1987	13,000

Other	2,357
	<u>52,889</u>

Less portion of long-term debt due within one year included in current liabilities

5,911
\$46,978

Sinking fund requirements and portion of long-term debt due in each of the next five years are as follows: 1973 — \$5.9 million; 1974 — \$4.8 million; 1975 — \$7.8 million; 1976 — \$7.2 million; 1977 — \$4.1 million.

7. Deferred Acquisition Obligation:

The deferred acquisition obligation represents the current discounted value of the purchase price of all of the common

stock of a foreign corporation and is payable on September 1, 1975. The discount in the amount of \$373,000 is being amortized against income over the period ending September 1, 1975.

8. Commitments:

At December 31, 1972, the Corporation and its subsidiaries were committed to spend approximately \$21,000,000 for acquisition of capital assets.

9. Pension Plans:

The unfunded past service liability of the pension plans relating to employees of the Corporation and its subsidiaries is being funded over the next seventeen years with annual charges against operations of approximately \$365,000.

10. Current Income Tax:

Income tax on a consolidated basis is computed on the operating results of many domestic and foreign subsidiaries, some of which sustained operating losses in the current period while others earned income subject to varying rates of tax. The Corporation does not give recognition to the potential future tax benefit represented by current losses of certain subsidiaries. Prior loss carry-forwards effectively reduce taxes otherwise payable in 1972 by \$2,128,000. Such reduction is considered as being part of the computation of current income tax.

11. Extraordinary Items, net:

	Thousands of Dollars	
	1972	1971
Write-down of investments and other assets	\$(1,970)	\$(1,275)
Currency revaluation (losses) profits ...	(375)	496
Profit on sale of investment and other assets	1,046	
	<u>\$(1,299)</u>	<u>\$(779)</u>

12. Supplementary Information:

Other income includes dividends, interest, royalties, proceeds from sale of technology and income from participation in government programs.

The accounts for 1972 include remuneration of 11 directors of the Corporation as directors \$22,000 and remuneration of 14 officers of the Corporation as officers \$835,000. Two officers of the Corporation are also directors.

POLYMER CORPORATION LIMITED—*Concluded*

AUDITORS' REPORT

February 15, 1973

THE HONOURABLE J. P. GOYER
MINISTER OF SUPPLY AND SERVICES
AND
CANADA DEVELOPMENT CORPORATION
OTTAWA, CANADA

Sirs:

We have examined the consolidated balance sheet of Polymer Corporation Limited and its subsidiaries as at December 31, 1972 and the consolidated statements of income, retained income and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, we report that, in our opinion:

- (a) proper books of account have been kept by the Corporation and its subsidiaries;
- (b) the consolidated financial statements of the Corporation and its subsidiaries:
 - (i) were prepared, in accordance with generally accepted accounting principles after giving retroactive effect to the change, with which we concur, in the method of accounting for certain lease transactions referred to in Note 4 to the financial statements, on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) give a true and fair view of the state of their affairs as at December 31, 1972,
 - (iii) give a true and fair view of their income and expense for the year ended December 31, 1972, and
 - (iv) present fairly the source and application of their funds for the year ended December 31, 1972; and
- (c) the transactions of the Corporation and its subsidiaries that have come under our notice have been within the powers of the Corporation and its subsidiaries under the Financial Administration Act and any other Act applicable to the Corporation and its subsidiaries.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

A. M. HENDERSON
Auditor General of Canada

ROYAL CANADIAN MINT

(Established by the Royal Canadian Mint Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current—			Current—		
Cash on hand and on deposit with Receiver General for Canada	\$1,886,446	\$ 538,029	Accounts payable and accrued liabilities	\$1,538,654	\$1,066,411
Accounts receivable	687,530	277,162	Advance payments for numismatic coin	892,696	183,646
Inventories, at cost (Note 1):			Due to Receiver General for Canada	962,338	1,299,968
Metals	\$ 545,417	503,273	Total current liabilities	3,393,688	2,550,025
Work in progress	1,162,687	1,310,172			
Operating and maintenance supplies	393,600	386,822	Equity of Canada—		
	2,101,704	2,200,267	Loans from Canada for the acquisition of capital assets	2,942,000	
Prepaid expense	106,371	6,895	Reserve for losses		
Total current assets	4,782,051	3,022,353	Balance at January 1	\$1,000,000	664,906
Capital Assets, at cost—			Net income, per Statement of Income and Expense	962,338	1,635,062
Land	1,116,566			1,962,338	2,299,968
Equipment	464,150	344,817			
Construction in progress	1,130,116	273,018	Less: Excess over statutory limitation—payable to the Receiver General for Canada	962,338	1,299,968
	2,710,832	617,835	Balance at December 31	1,000,000	1,000,000
Less: Accumulated depreciation	157,195	90,163		3,942,000	1,000,000
	2,553,637	527,672			
	\$7,335,688	\$3,550,025		\$7,335,688	\$3,550,025

The accompanying notes are an integral part of the financial statements.

Certified Correct:

G. J. GROLEAU
Chief of the Financial Division

Approved:

G. W. HUNTER
Master of the Mint

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 30, 1973 to the Minister of Supply and Services.

GEORGE LONG
Acting Auditor General of Canada

ROYAL CANADIAN MINT—Concluded

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Income—		
Sales:		
Coin	\$ 9,262,950	\$ 7,469,699
Numismatic coin	3,125,901	4,099,882
Foreign coin	1,398,381	41,455
Foreign coin blanks	639,033	1,976,991
Miscellaneous	52,882	23,128
	14,479,147	13,611,155
Refining charges	473,624	451,619
	14,952,771	14,062,774
Expense—		
Cost of materials used	8,607,666	7,845,407
Salaries and wages	3,235,367	2,656,656
Employee benefits	279,894	210,285
Utilities and supplies	600,211	472,324
Building and equipment rental	493,255	522,925
Transportation and communications	349,387	350,159
Security	231,060	208,553
Depreciation	76,829	56,057
Repairs and maintenance	23,901	26,057
Information	23,841	12,070
Loan interest	11,935	51,411
Other	57,087	15,808
	13,990,433	12,427,712
Net income (Note 2)	\$ 962,338	\$ 1,635,062

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS AT DECEMBER 31, 1972

1. Inventories do not include those held in safekeeping at December 31, 1972 on behalf of the Department of Finance comprising gold bullion, 133,625 troy ounces, silver bullion, 1,176,282 troy ounces, and coin with a face value of \$1,937,000; and gold bullion 124,328 troy ounces owned by others.
2. The cost of cheque issue and payroll services, estimated at \$34,300, provided without charge by the Department of Supply and Services is not reflected in the accounts.
3. Capital expenditure approved for the year ended December 31, 1973 in the amount of \$10,433,500 includes \$9,517,500 for construction and other costs associated with the new Mint, the total cost of which is estimated at \$17,000,000.
4. The Mint has seven directors and four officers; one officer is also a director. No remuneration was paid to the directors as directors. Remuneration of officers as officers was \$108,000.

Ottawa, March 30, 1973.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Royal Canadian Mint for the year ended December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account;
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year; and
 - (iii) in the case of the statement of income and expense give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

ST. CLAIR RIVER BROADCASTING LIMITED

(Incorporated under the Ontario Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1973

(with comparative figures as at March 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current:			Current:		
Cash	\$ 1,148	\$ 1,843	Accounts Payable	\$ 2,500	\$ 2,500
Short-term bank deposits	240,000	230,000	Deferred:		
	241,148	231,843	Accrued interest on Baton Broadcasting Limited notes payable to vendors of CKLW-TV	653,304	392,606
Investment in CKLW-TV partnership, at cost (Note 1)	1,679,153	1,574,453	DEFICIENCY IN ASSETS		
Less: Share of accumulated loss on partnership operations	1,557,949	1,218,208	Capital:		
	121,204	356,245	Authorized		
Organization expense	2,988	2,988	3600 — 6% non voting, non-cumulative non-participating, redeemable preference shares, having a par value of \$10.00 per share	\$ 36,000	
			4000 — common shares of no par value having a maximum issue price of	8,000,000	
				<u>\$8,036,000</u>	
			Issued and fully paid		
			805 common shares of no par value	1,600,005	1,600,005
			Deficit — per statement	1,890,469	1,404,035
				(290,464)	195,970
				<u>\$ 365,340</u>	<u>\$ 591,076</u>
	<u>\$ 365,340</u>	<u>\$ 591,076</u>			

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

LISTER S. SINCLAIR
DirectorV. F. DAVIES
Director

I have examined the above Balance Sheet and the related Statements of Income and Expense and Deficit and have reported thereon under date of June 21, 1973 to the Canadian Broadcasting Corporation and the Secretary of State.

GEORGE LONG
Acting Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
INCOME:		
Interest on short-term bank deposits	\$ 12,188	\$ 9,251
Interest on investment in CKLW-TV	104,700	114,585
	116,888	123,836
EXPENSE:		
Administrative expense	2,883	3,422
Share of loss on CKLW-TV partnership operations	339,741	461,693
Interest on partner's notes (Note 1)	260,698	236,705
	603,322	701,820
Excess of expense over income	\$486,434	\$577,984

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the year ended March 31, 1972)

	1973	1972
Balance at beginning of year	\$1,404,035	\$ 853,365
Adjustment of prior year's valuation of investment in CKLW-TV		27,314
Adjusted deficit at beginning of year	1,404,035	826,051
Excess of expense over income for the year ...	486,434	577,984
Balance at end of year	\$1,890,469	\$1,404,035

The accompanying notes are an integral part of the financial statements.

ST. CLAIR RIVER BROADCASTING LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA

Ottawa, June 21, 1973.

1. Investment in CKLW-TV Partnership

The investment, shown at cost, represents the Company's 25% share in the partnership with Baton Broadcasting Limited (now CFTO-TV Limited), which operates Station CKLW-TV, Windsor, Ontario. Under the partnership agreement the Company has an obligation to purchase its partner's share of the partnership on May 31, 1975 at his cost plus interest but may at any time prior to that date purchase the entire partnership interest of CFTO-TV Limited.

The partnership purchased Station CKLW-TV for US \$5,000,000, each partner contributing in cash one-quarter of the purchase price or US \$1,250,000. The remaining half of the purchase price was met by notes of Baton Broadcasting Limited (now CFTO-TV Limited) amounting to US \$2,500,000 maturing on May 31, 1975 and bearing interest at 9% per annum compounded annually. Under the partnership agreement the Company is to pay the interest on the notes.

By March 31, 1973 the Company had invested \$1,679,153 in the partnership including \$301,516 for its share of interest earned on the cash contributed by the partners, which was credited to the partners under the terms of the agreement.

The operations of Station CKLW-TV for the year ended March 31, 1973 resulted in a loss of \$1,358,964 made up of \$594,870 for the five month period to August 31, 1972 based on audited financial statements for the year ended August 31, 1972, and \$764,094 for the seven month period ending March 31, 1973, based on interim financial statements for that period. At March 31, 1973 the cumulative deficit of Station CKLW-TV was \$6,231,797 of which the Company's share was \$1,557,949, thus reducing the Company's investment in the partnership as shown in the balance sheet to \$121,204.

2. There was no remuneration paid to the five directors and the four officers, two of whom are also directors.

TO: THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE JAMES HUGH FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the accounts and financial statements of St. Clair River Broadcasting Limited, a wholly-owned subsidiary company of the Canadian Broadcasting Corporation, for the year ended March 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year; and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

THE ST. LAWRENCE SEAWAY AUTHORITY
(Established by the St. Lawrence Seaway Authority Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current Assets:			Current Liabilities:		
Cash and short-term deposits	\$ 3,584,799	\$ 3,956,506	Accounts payable and accrued liabilities	\$ 13,078,119	\$ 11,246,025
Due from The Seaway International Bridge Corporation, Ltd.	11,478	10,636	Due to Canada		
Due from Canada			Non-Toll Canals (Exhibit I)	136,370	142,627
Welland Section operating deficit	630,920	(159,783)	Due to Saint Lawrence Seaway Development Corporation re tolls	343,484	141,656
Accounts receivable (less allowance for doubtful accounts)	2,794,268	2,303,057	Contractors' holdbacks	2,915,780	2,326,016
Inventories of materials, minor equipment and shop work in progress, at cost	1,009,720	962,414	Total Current Liabilities	16,473,753	13,856,324
Total Current Assets	8,031,185	7,072,830			
Bonds and Cash held as contractors' security deposits and toll guarantees (contra)	105,888	170,477	Contractors' security deposits and toll guarantees (contra)	105,888	170,477
Long term agreements of sales of land	5,600	141,166	Accumulated provision for replacement of machinery and equipment	12,278,279	11,116,806
Replacement fund (comprising Canada bonds at cost, \$12,125,957; market value \$11,902,478; and uninvested balance, \$152,322)	12,278,279	11,116,806	Unfunded free balance	101,055	77,202
Mortgage receivable - 5¼%	831,952	839,768		12,379,334	11,194,008
Investment in:			Proprietary equity of Canada:		
The Seaway International Bridge Corporation, Ltd.	8,000	8,000	Capital assets entrusted to the Authority by the Governor in Council under section 14 of the Act (Welland Canal)	130,254,618	130,254,618
The Great Lakes Pilotage Authority, Ltd.	1,500		Contribution by Canada for acquisition of capital assets	831,732	86,021
Capital assets, at cost or transfer value (Schedule B)	762,687,499	712,815,966	Loans under section 28 of the Act		
			Interest-bearing	519,600,000	484,250,000
			Interest-free	72,500,000	72,500,000
			Interest on loans—payment deferred	122,420,416	99,578,516
				845,606,766	786,669,155
			Deduct: Deficit—Per Statement of Deficit	90,615,838	79,724,951
			Net Equity	754,990,928	706,944,204
	\$783,949,903	\$732,165,013		\$783,949,903	\$732,165,013

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. M. MARTIN
Director of Finance and Accounting

Approved:

P. CAMU
President

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 26, 1973 to the Minister of Transport.

GEORGE LONG
Acting Auditor General of Canada

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Outstanding commitments with respect to major projects as at December 31, 1972, amounted to approximately \$29,985,600.
2. The liability of the Authority with respect to compensation for properties under expropriation or purchased at December 31, 1972, is estimated by the Authority as amounting to \$301,000.
3. The terms of the Authority's financing arrangements were amended by Order in Council P.C. 1968-163 of January 25, 1968, which provides that loans received under section 28 of the St. Lawrence Seaway Authority Act in respect of the Montreal-Lake Ontario Section of the Seaway, together with interest, are to be repaid in such amounts each year as the cumulative net profit of the Montreal-Lake Ontario Section, before amortization of loan principal, will permit. Any unpaid interest in respect of any year bears interest until paid, and the principal and interest are to be fully paid on or before December 31, 2009. Outstanding loans in respect of the Montreal-Lake Ontario Section of the Seaway amounted to \$337,750,000 at December 31, 1972, with unpaid interest of \$92,938,970.
4. Loans to finance cost of construction on the Welland Canal effected prior to September 23, 1966, which aggregate \$72,500,000, have been made on an interest-free basis as approved by the Governor in Council in accordance with Order in Council P.C. 1966-1828 of September 22, 1966. Loans effected since that date and totalling \$181,850,000 at December 31, 1972, bear interest which shall accrue but not be payable until construction on each Welland Canal construction project is determined to be completed. Accrued interest since that date amounted to \$29,481,446 up to December 31, 1972.
5. No provision has been made in the accounts for depreciation of buildings, lock gates, and lock and bridge structures in either the Montreal-Lake Ontario or Welland Sections of the Seaway. The Authority considers that these Seaway works can be maintained in working condition at all times under its maintenance programme and that the intended amortization of the principal of the amounts borrowed together with interest should make it unnecessary to include depreciation as an element of operating and maintenance cost. However, no actual amortization of the capital indebtedness referred to in Notes 3 and 4 has been made since the inception of the Seaway in 1959 up to December 31, 1972.
6. The Accumulated Provision for Replacement of Machinery and Equipment amounting to \$12,278,279 at December 31, 1972, represents the accumulated provision, at estimated replacement values, for replacement of assets in the Montreal-Lake Ontario Section of the Seaway which the Authority considers will require replacement. No similar provision has been made for the Welland Section.
7. An interim settlement in connection with the expropriation of Indian lands in Caughnawaga was made in 1970. A final claim for loss is expected to be settled for a payment of \$400,000 and the dedication of some land to the Caughnawaga Indian Band.

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	Montreal—Lake Ontario Section		Welland Section		Totals	
	1972	1971	1972	1971	1972	1971
Income—						
Tolls assessed and lockage fees	\$19,973,495	\$20,041,099	\$ 4,263,931	\$ 4,346,804	\$24,237,426	\$24,387,903
Rentals	121,372	100,915	649,032	628,473	770,404	729,388
Wharfage	7,871	9,820	374,003	342,921	381,874	352,741
Interest	774,897	744,524	29,122	6,247	804,019	750,771
Gain on investment		810,513				810,513
The Seaway International Bridge Corporation, Ltd.—net income	121,478	150,636			121,478	150,636
S.L.S. "Hercules"—heavy lift charges	169,625	180,150			169,625	180,150
Miscellaneous	230,339	150,725	668,439	278,708	898,778	429,433
	<u>21,399,077</u>	<u>22,188,382</u>	<u>5,984,527</u>	<u>5,603,153</u>	<u>27,383,604</u>	<u>27,791,535</u>
Expense—						
Operation and maintenance:						
Salaries and wages (excluding \$51,222 charged to construction costs)	4,205,876	3,742,018	5,836,283	5,198,584	10,042,159	8,940,602
Employee benefits	458,139	437,689	663,273	575,373	1,121,412	1,013,062
Major maintenance materials and services	768,002	533,307	908,782	820,560	1,676,784	1,353,867
Grants in lieu of municipal taxes	71,302	107,892	663,913	693,081	735,215	800,973
Bridge operating services by railway companies	148,478	134,956	218,269	121,884	366,747	256,840
Rental of traffic control equipment			254,412	261,200	254,412	261,200
Security guards	216,051	243,667	222		216,273	243,667
Other materials and services	1,304,819	1,184,572	1,529,178	1,429,259	2,833,997	2,613,831
	<u>7,172,667</u>	<u>6,384,101</u>	<u>10,074,332</u>	<u>9,099,941</u>	<u>17,246,999</u>	<u>15,484,042</u>
Regional administration:						
Salaries and wages	878,206	766,216	809,768	758,913	1,687,974	1,525,129
Employee benefits	98,315	78,898	97,159	89,270	195,474	168,168
Office expenses	54,972	57,661	84,939	66,475	139,911	124,136
Travel and removal	18,961	20,077	20,205	17,549	39,166	37,626
Miscellaneous	80,890	82,434	90,358	134,865	171,248	217,299
	<u>1,131,344</u>	<u>1,005,286</u>	<u>1,102,429</u>	<u>1,067,072</u>	<u>2,233,773</u>	<u>2,072,358</u>
Less: portion applicable to						
Non-toll canals	41,225	74,675	83,065	83,974	124,290	158,649
Construction costs			48,000	36,000	48,000	36,000
	<u>41,225</u>	<u>74,675</u>	<u>131,065</u>	<u>119,974</u>	<u>172,290</u>	<u>194,649</u>
	<u>1,090,119</u>	<u>930,611</u>	<u>971,364</u>	<u>947,098</u>	<u>2,061,483</u>	<u>1,877,709</u>
Headquarters administration (Schedule A)	1,230,426	1,099,433	1,567,669	1,399,614	2,798,095	2,499,047
Engineering expense (Schedule A)	844,733	683,146	694,591	586,335	1,539,324	1,269,481
Construction Branch expense (Schedule A)	183,015	224,408	550,042	429,115	733,057	653,523
	<u>2,258,174</u>	<u>2,006,987</u>	<u>2,812,302</u>	<u>2,415,064</u>	<u>5,070,476</u>	<u>4,422,051</u>
	<u>10,520,960</u>	<u>9,321,699</u>	<u>13,857,998</u>	<u>12,462,103</u>	<u>24,378,958</u>	<u>21,783,802</u>
Net operating income (loss) before providing for interest and for replacement of machinery and equipment	10,878,117	12,866,683	(7,873,471)	(6,858,950)	3,004,646	6,007,733
Interest on loans from Canada (excluding \$11,049,922 charged to construction costs but including \$1,046,970 in respect of costs related to future improvements)	20,581,551	19,769,491	2,120,994	2,011,137	22,702,545	21,780,628
Interest on claims of the Caughnawaga Indian Band	40,100				40,100	
Provision for replacement of machinery and equipment	1,147,353	1,113,649			1,147,353	1,113,649
	<u>21,769,004</u>	<u>20,883,140</u>	<u>2,120,994</u>	<u>2,011,137</u>	<u>23,889,998</u>	<u>22,894,277</u>
Net loss for the year	<u>\$10,890,887</u>	<u>\$ 8,016,457</u>	<u>\$ 9,994,465</u>	<u>\$ 8,870,087</u>	<u>\$20,885,352</u>	<u>\$16,886,544</u>

The accompanying notes are an integral part of the financial statements.

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF DEFICIT FOR THE YEAR
ENDED DECEMBER 31, 1972

	Montreal- Lake Ontario Section	Welland Section	Total
Balance as at December 31, 1971	\$79,724,951	\$	\$ 79,724,951
<i>Add:</i> Loss for the year, per Statement of Income and Expense	10,890,887	9,994,465	20,885,352
Capital Expenditures		157,449	157,449
Total deficit for 1972	10,890,887	10,151,914	21,042,801
Winter 1971/72 Federal Labour Intensive Programme			
Capital Programme			
1971 expenditures	86,021		86,021
1972 expenditures	642,441		642,441
Special maintenance programme			
1971 expenditures	74,092	81,266	155,358
1972 expenditures	709,513	111,667	821,180
	1,512,067	192,933	1,705,000
	92,127,905	10,344,847	102,472,752
<i>Deduct:</i> Recovered from Department of Transport Vote 120 of 1972-73		10,151,914	10,151,914
Federal Labour Intensive Programme expenditures recovered from Department of Transport Vote 97A of 1971-72	1,512,067	192,933	1,705,000
	1,512,067	10,344,847	11,856,914
Balance as at December 31, 1972	\$90,615,838	\$	\$ 90,615,838

SCHEDULE "A"

STATEMENT OF HEADQUARTERS ADMINISTRATION,
ENGINEERING AND CONSTRUCTION BRANCH
EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	1972	1971
HEADQUARTERS ADMINISTRATION		
Salaries of members and executive officers	\$ 185,100	\$ 196,352
Other salaries	2,119,923	1,961,391
Employee benefits	256,978	239,013
Office expense	125,592	109,995
Rental of office machines	109,723	109,959
Travel and removal	100,236	103,487
Communications	89,541	81,235
Office accommodation	70,507	70,774
Grants in lieu of municipal taxes	45,480	45,376
Publications	30,644	23,613
Miscellaneous	108,747	60,028
	3,242,471	3,001,223
<i>Less</i> portion allocated to		
Non-toll canals	98,729	99,153
Construction costs	345,647	403,023
	444,376	502,176
Total per Statement of Income and Expense	\$2,798,095	\$2,499,047
ENGINEERING		
Salaries and wages	\$1,687,874	\$1,627,270
Employee benefits	192,700	195,303
Office accommodation	121,296	72,707
Travel and removal	74,253	67,484
Office expense	80,072	82,191
Miscellaneous	3,338	19,261
	2,159,533	2,064,216
<i>Less</i> portion allocated to		
Non-toll canals	186,682	168,658
Construction costs	433,527	626,077
	620,209	794,735
Total per Statement of Income and Expense	\$1,539,324	\$1,269,481
CONSTRUCTION BRANCH		
Salaries and wages (excluding \$108,517 charged to Federal Labour Intensive Programme)	\$2,015,206	\$2,006,014
Employee benefits	220,277	214,026
Testing and drilling services	61,097	44,526
Equipment costs	45,631	110,929
Travel and removal	45,538	54,376
Office expense	28,429	31,344
Public notices	14,476	14,675
Office accommodation	10,207	9,770
Miscellaneous	78,598	86,444
	2,519,459	2,572,104
<i>Less</i> portion allocated to		
Non-toll canals	31,313	30,797
Construction costs	1,755,089	1,887,784
	1,786,402	1,918,581
Total per Statement of Income and Expense	\$ 733,057	\$ 653,523

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

CAPITAL ASSETS AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

SCHEDULE "B"

	Montreal-Lake Ontario Section at Cost	North Channel Bridge at Cost	Welland Section		Totals	
			Acquired At Cost	Entrusted at Transfer Value	1972	1971
Land	\$ 9,951,207	\$ 481,885	\$ 19,824,177	\$ 1,915,528	\$ 32,172,797	\$ 31,719,896
Buildings	3,668,469	1,005,004	2,184,351	3,512,105	10,369,929	10,177,911
Channels and canals	118,352,457		42,642,329	36,435,591	197,430,377	198,056,537
Locks	119,381,146		29,045,616	78,923,468	227,350,230	226,146,001
Bridges	25,767,049	7,067,953	989,231	7,878,545	41,702,778	42,244,231
Gatelifters	2,728,830			766,293	3,495,123	3,495,123
Movable equipment — including shore, floating, shop and other equipment	1,761,872		1,228,459	401,241	3,391,572	3,177,704
Works under construction	138,245		191,441,722		191,579,967	142,603,837
	281,749,275	8,554,842	287,355,885	129,832,771	707,492,773	657,621,240
Remedial works — expenditures on properties owned by others ..	46,822,435		8,372,291		55,194,726	55,194,726
	\$328,571,710	\$8,554,842	\$295,728,176	\$129,832,771	\$762,687,499	\$712,815,966

Note: The Authority also administers non-toll canals and other properties at Lachine, Cornwall, Sault Ste. Marie and the Niagara Peninsula, comprising land and improvements with a cost valuation of \$47,042,999 and movable equipment with a cost valuation of \$417,255.

NON-TOLL CANALS

EXHIBIT I

STATEMENT OF EXPENSE, INCOME AND CAPITAL EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Expense		
Operation and maintenance		
Salaries and wages	\$ 804,466	\$ 833,698
Employee benefits	105,347	96,394
Grants in lieu of municipal taxes	255,116	471,405
Federal Labour Intensive Programme	1,173,880	218,292
Major maintenance materials and services ..	133,665	55,528
Other materials and services	204,945	194,341
	2,677,419	1,869,658
Administration and engineering expense (portion applicable to non-toll canals)	441,014	457,257
	3,118,433	2,326,915
Income		
Rentals	825,861	412,735
Wharfage	5,185	6,711
Miscellaneous	208,784	161,091
	1,039,830	580,537
Operating deficit	2,078,603	1,746,378
Capital expenditure	6,492	9,579
Net expenditure	\$2,085,095	\$1,755,957

Net expenditure provided for by—

Department of Transport Vote 105 of 1971-72	\$1,071,465
Department of Transport Vote 130 of 1972-73	1,150,000
	2,221,465
Less: Unexpended balance to be refunded ...	136,370
	\$2,085,095

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, March 26, 1973.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of The St. Lawrence Seaway Authority for the year ended December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Under the provision of section 17 of the St. Lawrence Seaway Authority Act, tolls are to be "designed to provide a revenue sufficient to defray the cost to the Authority of its operations", which costs are defined as including payments in respect of the interest on amounts borrowed by the Authority and amounts sufficient to amortize the principal of amounts so borrowed over a period not exceeding fifty years. The original conditions under which loans were made to the Authority under section 28 of the Act required the payment only of interest in the first three full years of operation (through the year ended December 31, 1962) and thereafter payment of annual amounts sufficient to amortize over a period of forty-seven years (or by December 31, 2009) all loans and interest thereon.

There was no charge to the year's operations, nor has there been since the inception of the Seaway, with respect to the amortization of the principal of the amounts borrowed. Deferred interest for prior years was reduced by payments of \$8,500,000.

The costs of operating and maintaining the canals and works under the administration of the Authority are defined under paragraph (c) of section 17 as including all operating costs of the Authority and such reserves as may be approved by the Minister. The Authority is of the opinion that it is not necessary to include depreciation as an element of operating and maintenance costs and that the amortization over the fifty-year period of the principal of the amounts borrowed together with interest as required by subsections (a) and (b) meets the requirements of the Act. Accordingly, no provision has been made for the replacement of buildings, lock gates and lock and bridge structures in the two Seaway sections. The Authority considers that these Seaway works can be maintained in working condition at all times under its maintenance programme.

As in previous years, provision was made during the year toward the cost of replacing lock, bridge and building machinery and equipment of the Montreal-Lake Ontario Section which will require replacement in the fifty-year period. The provision for 1972, calculated on an estimated replacement cost basis, amounted to \$1,147,353, bringing the accumulated provision for replacement of machinery and equipment at December 31, 1972 up to \$12,278,279 after adjustments of \$14,120 in respect of transfers less the disposal of certain movable assets during the year. No provision was made in 1972 for replacement of machinery and equipment for the Welland Section.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion, subject to the above observations:

- (a) proper books of account have been kept by the Authority;
- (b) the financial statements of the Authority
 - (i) were prepared on a basis consistent with that of the preceding year, and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Authority's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Authority for the financial year; and
- (c) the transactions of the Authority that have come under my notice have been within the powers of the Authority under the Financial Administration Act and any other Act applicable to the Authority.

Yours faithfully,

GEORGE LONG
Acting Auditor General of Canada.

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

(with comparative figures as at December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Cash	\$14,171	\$23,292	Due to the St. Lawrence Seaway Authority	\$11,478	\$10,636
Accounts receivable	3,711	1,776	Accounts payable	5,785	4,729
Equipment, at cost	73,428	63,711	Deferred income from tolls	3,489	4,099
Less: Accumulated depreciation	54,558	53,315	Debentures (interest free)	8,000	8,000
	18,870	10,396	Capital Stock:		
	\$36,752	\$35,464	Authorized 50 shares of \$1,000 each		
			Issued—8 shares, fully paid	8,000	8,000
				\$36,752	\$35,464

Note—The Seaway International Bridge Corporation, Ltd. was incorporated for the purpose of operating and managing the international toll bridge system between Cornwall, Ont., and Rooseveltown, N.Y., on behalf of the owners, The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation. By agreement between the Seaway entities the annual income from the operation of the bridge system, after payment of operating expenses, is to be applied first towards the amortization of the cost of the North Channel bridge, together with interest, after which the balance of the income is to be divided equally between the Seaway entities.

As shown by the attached Statement, the net income of the Corporation from the operation of the bridge system for the year ended December 31, 1972, amounted to \$121,478. This amount was transferred to The St. Lawrence Seaway to be applied towards the amortization of the cost of the North Channel bridge, together with interest, leaving an unamortized balance of \$11,863,623 at December 31, 1972, compared with an unamortized balance of \$11,413,120 at December 31, 1971.

Approved on behalf of the Board:

P. CAMU
President and Director

D. W. OBERLIN
Vice President and Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 23, 1973 to the Minister of Transport.

A. M. HENDERSON
Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1972

(with comparative figures for the year ended December 31, 1971)

	1972	1971
Income		
Tolls	\$470,037	\$476,780
Other	12,514	15,716
	482,551	492,496
Expense		
Operating Expense		
Salaries and wages	243,579	223,884
Employee benefits	28,102	25,150
Advertising	20,576	12,811
Maintenance materials and services	19,206	27,724
Grant in lieu of municipal taxes	15,032	14,998
Rental of toll collection machines	12,810	12,775
Electricity, fuel and water	8,531	8,492
Provision for depreciation	4,747	5,479
Office supplies, etc.	2,773	4,333
Insurance	1,507	1,739
Miscellaneous	4,210	4,475
	361,073	341,860
Balance of net income transferred to The St. Lawrence Seaway Authority (see note to Balance Sheet)	\$121,478	\$150,636

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, March 23, 1973.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of The Seaway International Bridge Corporation, Ltd. for the year ended December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada

URANIUM CANADA, LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1972

(with comparative figures for the period ended December 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Accounts receivable	\$ 21,286	\$	Accounts payable	\$ 702,476	\$ 53,428
Prepaid selling expense	29,076		Contractor's holdbacks	151,625	96,161
Interest in joint stockpile of uranium concentrates, at cost	18,063,460	9,318,967	Proprietary equity of Canada:		
			Capital stock—		
			Authorized, issued and fully paid — 1,000 shares of no par value	\$ 9	9
			Funds provided by parliamentary appropriation for the acquisition of uranium concentrates vested in the Corporation (Note 1)	17,376,032	9,169,369
				<u>17,376,041</u>	
			Less: Loss on sales	116,320	
				<u>17,259,721</u>	
	<u>\$18,113,822</u>	<u>\$9,318,967</u>		<u>\$18,113,822</u>	<u>\$9,318,967</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

J. AUSTIN
DirectorC.T. MULLANE
Director

I have examined the above Balance Sheet and the related Statement of transactions in the Joint Uranium Stockpile and have reported thereon under date of June 19, 1973 to the Minister of Energy, Mines and Resources.

GEORGE LONG
Acting Auditor General of Canada

URANIUM CANADA, LIMITED—Concluded

STATEMENT OF TRANSACTIONS IN JOINT URANIUM
STOCKPILE FOR THE YEAR ENDED
DECEMBER 31, 1972AUDITOR GENERAL OF CANADA
Ottawa, June 19, 1973.THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Uranium Canada, Limited which relate to the Joint Stockpile of Uranium Concentrates for the year ended December 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Reference is made in Note 2 to the financial statements, to the government's stockpile of uranium concentrates. This stockpile had been acquired in the fiscal years 1963-64 to 1970-71 with moneys appropriated for the Department of Trade and Commerce. It is not an asset of the Corporation and therefore any profits or losses realized on sales from it will not affect the Corporation's financial results. However, as stated in the Note, on the basis of prices and deliveries specified in existing sales agreements, the Corporation may experience a loss of about \$600,000 on disposal of its joint stockpile.

In compliance with the requirements of section 77 of the Financial Administration Act, I now report that in my opinion, subject to the foregoing:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding period and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Joint Uranium Stockpile at the end of the financial year, and
 - (iii) in the case of the statement of transactions in the Joint Uranium Stockpile give a true and fair view of these transactions for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

GEORGE LONG
Acting Auditor General.

	Cost to Canada of 76% share
Stockpile of uranium concentrates at January 1	\$ 9,318,967
Expenditure during year:	
Uranium concentrates	9,082,532
Storage, weighing and sampling	124,489
Freight	22,609
	<u>9,229,630</u>
	18,548,597
Less: Cost of sales (see below)	485,137
Stockpile of uranium concentrates at December 31	<u>\$18,063,460</u>
Sales	\$ 381,717
Cost of sales	485,137
Selling expense	12,900
	<u>498,037</u>
Loss on sales	\$ 116,320

NOTES TO FINANCIAL STATEMENTS

1. An amount of \$29,500,000 has been provided by a parliamentary appropriation for the acquisition of uranium concentrates in the fiscal years 1970-71 to 1974-75 inclusive, of which \$17,695,587 had been disbursed by December 31, 1972. An amount of \$319,556 was refunded to Canada in respect of sales during the year.
2. The Corporation has entered into sales agreements for the entire joint stockpile at firm unit prices applicable to the year of delivery. Based on these unit prices and the deliveries specified in the agreements, which deliveries may be varied by the purchasers, the Corporation may experience a loss of about \$600,000. The Corporation, as the government's sales agent for the joint stockpile material purchased from Denison Mines and the general government stockpile acquired since 1963, entered into seven purchase/sales agreements dated November 24, 1972 with electric utilities in Spain. The sales agreements provided for the sale to the owners of seven nuclear power plants of all the joint stockpile material as well as a portion of the general government stockpile. The income from such sales is expected to more than reimburse the government for the moneys expended for the purchase of the material sold under these agreements.
3. The Corporation's eight directors receive no remuneration as directors. The Corporation's five officers, who are also directors, receive no remuneration as officers.
4. The Department of Energy, Mines and Resources provides administrative services to the Corporation without charge.

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